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Merchant's Companion;

Being a COMPLETE

Syſtem of Book-keeping,

IN TWO SETS, MODERNIZED,

COMPREHENDING

All the Varieties of the Art,

Both in THEORY and PRACTICE;

WITH AN

APPENDIX,

CONTAINING

THE FORM AND USE OF THE

Principal Books uſed by Merchants:

ALSO

Some Familiar Letters on Buſineſs, with Inſtructions how to pen them; Bills of Exchange, with their Explanation and Laws; Promiſſory Notes, and Acquittances; Bills of Parcels; the Form of a Bond, with its Condition; Letters of Licence and Attorney; a General Releaſe; a Will; an Apprentice's Indenture, with its Bond; a Leaſe; a Bill of Sale; a Policy of Aſſurance of a Ship and Cargo; an Univerſal Table of all the Coins of the known World, reduced into Britiſh and Iriſh Money; Tables of Weights and Meaſures; Tables of Exchange, from England to Ireland, and from Ireland to England; a Table, ſhewing the Gain or Loſs on the Exchange between Holland, England and Ireland; a Table ſhewing into how many Parts a Pound Weight of Silver hath been coined, from the Reign of Edward I. to the preſent Time.

By WILLIAM KELLY, Teacher of the Mathematics, CORK.

CORK:
Printed by D. DONNOGHUE, Broad-lane.

M,DCCLXXIV.

THE

Merchant's Companion;

Being a COMPLETE

System of [illegible]-keeping,

IN TWO SETS MODERNIZED,

COMPREHENDING

All the Varieties of the Art,

Both in THEORY and PRACTICE;

WITH AN

APPENDIX,

CONTAINING

THE FORM AND USE OF THE

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Some Familiar Letters on Business, with Instructions how to pen them; Bills of Exchange, with their Explanation and Laws; Promissory Notes, and Acquittances; Bills of Parcels; the Form of a Bond, with its Condition; Letters of Licence and Attorney; a General Release; a Will; an Apprentice's Indenture, with its Bond; a Lease; a Bill of Sale; a Policy of Assurance of a Ship and Cargo; an Universal Table of all the Coins of the known World, reduced into British and Irish Money; Tables of Weights and Measures; Tables of Exchange, from England to Ireland, and from Ireland to England; a Table, shewing the Gain or Loss on the Exchange between Holland, England and Ireland; a Table shewing into how many Parts a Pound Weight of Silver hath been coined, from the Reign of Edward I. to the present Time.

By WILLIAM KELLY, Teacher of the Mathematics, Cork.

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Printed by D. Johnsonne, Broad-lane,

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Preface Dedicatory.

To the Gentlemen Subſcribers.

SIRS,

AS every new Book, generally ſpeaking, requires a new PREFACE, it is for that Reaſon, and that only, that I intend to make One, as ſimple, as, I hope, the PRESENT TREATISE will be plain, explicit, and intelligible. I claim no farther Merit from this Publication, than a judicious Aſſemblage of the various Sentiments of the moſt celebrated Writers on this Subject, concordant with thoſe of the moſt univerſal Book-keepers, This, or Foreign Cities have produced, together with my own Experience. Prolixity has been far from my Intent; yet, I have properly elucidated, both by Examples and Precepts, every Thing material, which MAY, or CAN occur in real Buſineſs, with a Variety of Incidents, only imaginary; and, as domeſtic Tranſactions are more immediate, and leſs complex, I have conſidered them in my FIRST SET, ſolely; and in a particular Manner, as being, in general, ſufficient for SHOP-KEEPERS and COMMON TRADERS.

THE more ARDUOUS AFFAIRS of MERCHANTS, conſiſting in Foreign Tranſactions, I have, alſo, treated ſeparately, in my SECOND SET, where I have ſimple and complex Caſes ſo united as to make a COMPLETE SYSTEM of the WHOLE. If from any general Knowledge of Accompts, mathematically

digeſted, I could hope to eſcape the JAUNDICED EYE of ENVY; it would, really, be wonderful; and, as I expect no Miracle in MY Favour, let ENVY exert itſelf, CARP and CRITICISE—I CARE NOT!——I MAY have Faults—I BLUSH not to own it; but, will ALWAYS pride in RETRACTING my Errors.

"To err is HUMAN, to forgve, DIVINE."

LET the candid judge, therefore, of my ENDEAVOURS, according to their MERIT, for ſuch will be ſenſible it is eaſier to find FAULT, than write WELL.

As there never appeared, nor, perhaps, ever will appear, any Piece, entirely faultleſs, I cannot, in the leaſt, preſume, that this will not have SOME Errors, but ſuch, as, I hope, may paſs for TRIVIAL, and be deemed of no Conſequence, by the JUDICIOUS Reader, well verſed in Mercantile Affairs. The many Advantages that accrue not only to the MERCHANT, FACTOR, GENTLEMAN, and LAWYER, from an adequate Knowledge of Accompts, are ſo univerſally known, and allowed of, that, to expatiate on them, here, would be ſuperfluous and unneceſſary. I have endeavoured to preſerve a Clearneſs of Expreſſion and Method, through the whole, at the ſame Time, avoiding Tedioufneſs, as much as poſſible, as alſo, too great a conciſeneſs, ſenſible, that THESE are the two ROCKS, on which moſt Writers, on this Subject, SPLIT.

EXAMPLES of the Form and Uſe of the Subſidiary Books are added; as alſo the various Laws, and Cuſtoms of Drawing, Accepting, Endorſing and Proteſting Bills of Exchange.

THE Tables of Coin will, I hope, be no uſeleſs or diſagreeable Addition; for, by Inſpection, the Young Gentleman Merchant, may know the real and intrinſic Value of all the Coins of the trading Parts of the known World, either in Britiſh or Iriſh Money; and, conſequently, may be the better able to comprehend, as alſo, to prevent the Loſſes that are occaſioned by the fluctuating Courſe of Exchange. I alſo hope, the Tables of Exchange, which I have inſerted, will be equally

uſeful

uſeful and beneficial. If theſe, and various other Articles, can ſerve to recommend this TREATISE to you, GENTLEMEN, and the PUBLIC, I will attain the Summit of my Wiſh.

SOME good Writers have often failed of Succeſs; and the very worſt, endeavour to pleaſe: My chief Aim has been, to pleaſe and inſtruct; how far I may obtain my End, Time, and the impartial Voice of the Public, muſt determine.

GENTLEMEN, having no other Recompence to make YOU, but my moſt humble and ſincere Thanks, for the unmerited Encouragement you were pleaſed to favour me with, in publiſhing this Work, under the Sanction of Your NAMES, it gives me, now, a ſingular Pleaſure to embrace this Opportunity of ſubſcribing myſelf, with due Reſpect,

GENTLEMEN,

Your moſt Obliged,

Moſt Obedient,

And Moſt Humble Servant,

WILLIAM KELLY.

INTRODUCTION.

BOOK-KEEPING is an art, whereby we learn to ſtate Accompts, ſo as rightly to repreſent the Condition of our Affairs, for which End, the *Italian* Method of *Dr.* and *Cr.* by double Entry, is found, by Experience, the moſt conducive; and, therefore, not only practiſed by the Merchant, whoſe Buſineſs is moſt univerſal and extenſive, and conſequently, comprehends the greateſt Variety, but, is alſo allowed, the beſt Method, both for the Gentleman, Steward, and public Accomptant.

The chief Books uſed in ſtating Accompts, are theſe Three, viz.

WASTE-BOOK, JOURNAL, and LEDGER.

The particular Uſe of each, and their Dependance on each other, comprehend the whole Art of BOOK-KEEPING.

It is certain, there are other inferior Books generally uſed in the Compting-houſe, ſuch as, the *Caſh Book*, *Invoice Book*, *Book of Sales*, *Book of Expences*, *Bill Book*, *Letter Book*, *Receipt Book*, &c.

WASTE-BOOK, JOURNAL, *and* LEDGER *deſcribed.*

The *Waſte-book* is, that, in which every Tranſaction is daily inſerted, by Way of Memorandum, and is ruled with Three Columns, the firſt for Pounds, the ſecond for Shillings, and the third for Pence; there is, alſo, another Column towards the left Hand, to inſert Marks and Numbers; and, for other Conveniencies, which will appear hereafter: As, for Example; If, on the 3d of January, you buy of *William Edwards*, 30 Pieces of Linen, Qt. 733 Yards, at 3s. 6d. per Yard; And, that, on the

the 10th of ſaid Month, you ſold *John Readycaſh* 20 Pieces of the ſame, Qt. 489 Yards, at 4s. 6d. per Yard (both theſe Articles being bought and ſold for ready Money) the Form of inſerting thoſe Caſes in the *Waſte-book*, will ſtand as follows, viz.

	£.	s.	d.
January 3d.			
Paid *William Edwards*, for 30 Pieces of Linen, Qt. 733 Yards, bought and received of him, at 3s. 6d. per Yard.	128	5	6
10th.			
Received from *John Readycaſh*, for 20 Pieces of Linen, Qt. 489 Yards. ſold and delivered him, at 4s. 6d. per Yard.	110	0	6

And ſo of any other Matter, as will clearly appear from the *Waſte-book* itſelf.

Of the JOURNAL.

The *Journal* is the ſecond Book mentioned, and is generally ruled in the very ſame Form as the *Waſte-book*; but, in the *Second Set* of theſe Books, I have deviated from the common Method, adding Folios of Reference from the *Ledger* to the *Journal*, and from the *Journal* to the *Waſte-book*. In this Book, the Caſes or Articles are more methodically expreſſed, with particular Mention of the proper *Dr. Cr.* and Sum of Money, with the other Circumſtances of the Affair, which ſhould be inſerted in ſo clear and perſpicuous a Manner, that the meaneſt Capacity might eaſily comprehend it. This Book ought to be written fair and uniform; and, the *Drs.* and *Crs.* for Diſtinction, ſhould be ſomewhat larger than the Narrative, thus, ſuppoſing the two former Caſes were to be *journalized*, they ſhould appear in the *Journal* as follows, viz.

		£.	s.	d.
	January 3d.			
3	*LINEN* Dr. to *CASH*, 128l. 5s. 6d. paid *William Edwards*, for 30 Pieces, Qt. 733 Yards, at 3s. 6d. per Yard.	128	5	6
	10th.			
2	*CASH* Dr. to *LINEN*, 110l. 0s. 6d. received of *John Readycaſh*, for 20 Pieces, Qt. 489 Yards, at 4s. 6d. per Yard.	110	0	6

And, in making theſe *Journal* Entries, lies the *chief* Difficulty of BOOK-KEEPING, the Explanation of which is more fully handled in the following Narrations.

Of

Of the LEDGER.

This is the principal Book of Accompts, formed from the *Journal*, as the *Journal* is from the *Waſte-Book*; herein, all the Articles which form any Accompt, are ſo arranged and diſpoſed, that the true State thereof is immediately known: In this Book, the different Accompts which are ſcattered throughout the *Journal*, are collected together, in Spaces allotted for them, according their Diſtinctions of *Dr.* and *Cr.* on oppoſite Sides of the ſame Folio; thus, for Inſtance, all the Money received until the Books are balanced, appear, at one View, on the *Dr.* Side of *Caſh Accompt*; and, all the Money paid or laid out, on the *Cr.* Side of the ſame; the Difference between the one and the other, will certainly ſhew what Money remains in Hand; therefore, it is plain, that the *Credit* Side of this Accompt can never exceed the *Debit* Side, for this plain Reaſon, that no one can pay more than he has. In a perſonal Accompt, the *Dr.* Side ſhews, what he owes you; the *Cr.* Side, what you owe him: If it be an Accompt of Goods, the *Dr.* Side ſhews, what Charge you have been at for them; the *Cr.* Side, what returns they have made: The *Dr.* Side of *Profit* and *Loſs* ſhews, the ſeveral Loſſes you have ſuſtained, in the Courſe of your Dealing; the *Cr.* Side, the Gains or Profit you have made, &c. This Book is not ruled like the *Waſte-book* or *Journal*, having on the left Hand of each Folio, Columns for the Year, Month, and Day of the Month; and, on the right, Columns for Pounds, Shillings and Pence, and alſo, a Folio Column, containing the Number of the Folio wherein the correſpondent Entry is made.

In Accompts of Goods, or any other Accompt, where Number, Weight, Meaſure, or Diſtinction of Coins is conſidered, there are inner Columns, wherein theſe are particularly inſerted; and, for the more ready finding out Accompts in the *Ledger*, it has an Alphabet prefixed, directing where the different Accompts ſtand.

Having, here, given the Uſe, and Deſcription of the *Waſte-book*, *Journal*, and *Ledger*, I ſhall, now, proceed to ſhew their Dependance on each other.

Firſt, then, the Caſes, as before mentioned, being entered in the *Waſte-book*, the next Step is to *journalize* it, to do which, it muſt be conſidered, what Accompt to charge *Dr.* and what *Cr.* which may eaſily be diſcovered, by regarding the following general Rule.

I. What you receive, or the Perſon receiving, is *Dr.*
II. What you deliver, or the Perſon delivering, is *Cr.*

Theſe being conſidered, enter it in the Form before mentioned, in deſcribing the *Journal*, that is, firſt, the *Dr.* *Cr.* and

Sum

Sum of Money, and the other Particulars, in as plain and perſpicuous a Manner as poſſible, omitting all ambiguous Terms; inſerting alſo, in the Margin, the Folios of the *Ledger*, where the Accompts mentioned are to be found, placing the *Dr* Folio above, and the *Cr.* Folio underneath, thus, $\frac{3}{2}$, ſignifying, that the *Dr.* is in Folio 3, and the *Cr.* in Folio 2, which being done, and the *Waſte-book* being marked with a Daſh or Croſs, in the Margin (or any other Mark you pleaſe) to ſignify, that the Caſe is *journalized*, you are, next, to *poſt* it into your *Ledger*, to do which, having opened the ſaid Book, and found the Accompt to be charged *Dr.* if already formed; but, if not, firſt, ſet down the Year, Month, and Day of the Month, in their proper Columns, and then, write as much of the Circumſtances of the Affair as is requiſite, and in one Line, if poſſible, beginning with the Word To, and Title of the Accompt to be Credited; then, having alſo inſerted the Sum, in its proper Place; and the referring Figure in the Folio Column, turn to the Accompt to be charged *Cr.* and, dating it, as before directed, write as much of the ſame Thing, as will clearly explain the Senſe of the Article, and Title of the Accompt, and the Word To, muſt be changed into By.

EXAMPLE.

Thus; Were you to *poſt* the *Journal* Entry of January 3, Where Linen is *Dr.* to Caſh; firſt, look out the Accompt of Linen, and, under it, on the *Dr.* Side, write as follows, viz.

1773.		Linen Dr.	ps.	Yds		F.	£.	s.	d.
January	3	To Caſh, bought of *Wm. Edwards*,	30	733	at 3s. 6d. p. Yd.	2	128	5	6

Then turning to Caſh Accompt, write on the *Cr.* Side, as above directed, thus;

January	3	By Linen, paid *William Edwards*,	3	128	5	6

This being done, return to your *Journal*, and place in the Margin, as a Mark that the Caſe is *poſted*, two Figures, thus, $\frac{3}{2}$, the upper Figure denoting, that Linen is *Dr.* in Folio 3, and the under Figure, that the *Cr.* Caſh, is to be found in Folio 2 of your *Ledger*; and, this finiſhes the whole Proceſs of an Accompt, except the balancing of it.

Having,

Having, thus, ſhewn, the diſtinct uſe of the *Waſte-book*, *Journal*, and *Ledger*, and their Dependance on each other, I will, now, explain ſome Particulars, under the following Heads, viz.

Of TRANSPOSING ACCOMPTS from one Folio to another.

QUESTION. What is the Method of tranſpoſing Accompts from one Folio of the *Ledger* to another, when the Accompts become ſo filled that there is a neceſſity of removing them?

ANSWER. If it be a perſonal Accompt, or either of the Accompts of Stock, Caſh, or Profit and Loſs, caſt up both the *Dr.* and *Cr.* Sides, and, ſubtracting the one from the other, carry only the Balance to the new Account, making the ſaid new Accompt *Dr.* to the old for the ſaid Difference, if the *Dr.* Side be the greater; but, if the *Cr.* Side be the greater, the old Accompt muſt be made *Dr.* to the new.

If it be an Accompt of Goods, &c. caſting up both Sides, as before (but without conſidering the Difference) charge the new Accompt *Dr.* to the old, for the total Quantity and Price of the Goods bought; and the old Accompt *Dr.* to the new, for the total Quantity and Price of what is ſold; thus will the old Accompt ſtand balanced, and the totals of its *Dr.* and *Cr.* Sides truly appear in the new one opened.

Of MAKING a TRIAL BALANCE.

QUESTION. How is a Trial Balance made, to prove the Truth of your *Poſting*?

ANSWER. Add up all the *Dr.* and *Cr.* Sides throughout the *Ledger*, and if the Totals are the ſame, that is, if the total of the *Dr.* Sides are equal to the total of the *Cr.* Sides, in all Probability, your Books will balance; or, take the Difference between the *Dr.* and *Cr.* Sides, throughout the *Ledger*, and, if their Totals agree, the Work is right; for, as no Accompt is ever charged *Dr.* with any Sum, but ſome other Accompt, or Accompts muſt be credited for the like Value; ſo that, if every Caſe be regularly *poſted*, by double Entry, the Totals of the *Dr.* and *Cr.* Sides will certainly agree; but, if, on ſuch Trial, they do not balance, and, that no Miſtake is made in adding, you may be aſſured, you have erred in *poſting*, either by entering ſome Parcel in both Accompts on the *Dr.* Side, or on the *Cr.* Side, or by entering only the *Dr.* Side, and omitting the *Cr.* Side, or, by entering on the *Cr.* Side, and omitting the *Dr.* Side,

or,

or, by charging the *Dr.* and *Cr.* Sides with different Sums; and, to diſcover ſuch Errors, you muſt carefully point, or prick your *Ledger*, that is, begin with your firſt Accompt, and, oppoſite each Article or Sum, make a Mark thus (.) with a red or black Lead Pencil; then examine the *Cr.* Side of the ſame Accompt, and make the like Mark alſo; proceed thus, with every Accompt, from the firſt to the laſt; but, in Caſe you meet with Articles, as you certainly will, where Sundries are *Drs.* or *Crs.* that is, where one *Dr.* balances ſeveral *Crs.* or one *Cr.* ſeveral *Drs.* or ſeveral *Drs.* ſeveral *Crs.* in ſuch Caſes, you muſt always apply to your *Journal*. Having, thus, found your Miſtake, if it be of the firſt Kind, rectify it, by, firſt, charging the *Dr.* or *Cr.* omitted, and, then, diſcharging the ſuperfluous *Dr.* or *Cr.* writing againſt it, To, or By Error, the ſame Sum, thus, ſuppoſing *John Litchfield* paid you Caſh, to the Amount of 197l. for Ribbands, ſold him on Demand, then Caſh Accompt is Dr. to *John Litchfield*, for the ſaid Sum; but, had it been entered in both Accompts, on the *Dr.* Side, it would appear as follows:

CASH Dr.	F.	£.	s.	d.	*CONTRA* Cr.	F.	£.	s.	d.
To *John Litchfield*,	4	197	0	0					
J. LITCHFIELD Dr.					*CONTRA* Cr.				
To *Ribbands*,	4	197	0	0					
To *Caſh*,	2	197	0	0					

To rectify this Miſtake, give *John Litchfield* Credit, by Caſh, as it ought to have been, and then take off the wrong Charge on the *Dr.* Side of his Accompt, By Error on the *Cr.* Side, which will balance the Miſtake, and leave the Accompt rightly ſtated, thus.

CASH, Dr.	F.	£.	s.	d.	*CONTRA* Cr.	F.	£.	s.	d.
To *John Litchfield*,	4	197	0	0					
J. LITCHFIELD, Dr.					*CONTRA* Cr.				
To *Ribbands*,	4	197	0	0	By *Caſh*,	2	197	0	0
To *Caſh*,	2	197	0	0	By *Error*,		197	0	0

If the Error be of the ſecond Kind, it will be adjuſted, by only making the Charge omitted; or if, laſtly, the Fault be in charging the *Dr.* or *Cr.* with different Sums, examine which

is right: If the *Dr.* be right, conſider, whether the *Cr.* be greater or leſs; if leſs, charge it, By Error, for the Deficiency; if greater, charge the *Dr.* of the ſame Account, To Error for the Exceſs; again, if the Sum be right on the *Cr.* Side, and wrong on the *Dr.* Side, obſerve, as before, whether the Error be too much or too little, and accordingly, either charge it to the *Dr.* for the Deficiency, or diſcharge the Exceſs, By Error on the *Cr.* Side of the ſame Accompt; and, thus, are all Miſtakes in Merchants Accompts to be amended; for, eraſing or ſcratching out, is never, upon any Account, to be allowed.

N. B. But, I would adviſe the Accomptant, firſt to begin with the *Waſte-book*, and carefully examine both it and the *Journal*, and ſee whether the proper *Drs.* and *Crs.* are inſerted and the different Sums of Money rightly added; for, if the leaſt Miſtake happens in the *Waſte-book*, it will, conſequently, creep into the *Journal*, and thence, into the *Ledger*, as being the Fountain, whence the ſeveral Tranſactions flow; and, as the pointing, or pricking the Books, is abſolutely neceſſary, before balancing, the ſooner it is begun, the better, being the more eaſily performed, and what is already done, being marked, will not again require to be examined.

Of BALANCING and CLOSING the LEDGER And RAISING from it a NEW INVENTORY.

Question. How do you balance your *Ledger*, in order to begin a New Set of Books?

Answer. Take two Sheets of looſe Paper, rule them like the *Ledger*; on the one, write *Balance Dr. Contra Cr.* and on the other, *Profit and Loſs Dr. Contra Cr.* To the *Dr.* Side of the *Balance Sheet* muſt be brought whatever Money, Goods, or Debts then belong to you, and to the *Cr.* Side, all the Debts you owe to others; and, by this, and the Accompt of *Profit and Loſs*, which, with *Stock*, muſt be left open to the laſt, will all your other Accompts be balanced. To the *Dr.* Side of *Profit and Loſs Sheet* muſt be brought, all the Loſſes you have ſuſtained, and, to the *Cr.* Side muſt be brought, all your Profits; for, firſt, beginning with the Accompt of Caſh, add both the *Dr.* and *Cr.* Sides, and ſubtract the one from the other; charge Balance *Dr.* to the ſaid Accompt of Caſh, for the Money remaining, ſo that, Caſh being alſo credited, by the ſaid Accompt of *Balance*, for the ſaid Money remaining, both Sides of the Caſh Accompt will then be even; but, as the *Ledger* contains ſeveral Accompts, and Varieties, the following Notes muſt be well conſidered.

FIRST..

FIRST,

In Accompts of Goods, there are theſe three Varieties.

FIRST, When none are ſold, then the Accompt is made even, by crediting it, By Balance, for the whole remaining at prime Coſt.

SECONDLY, When all are ſold, then the Accompt is balanced only by *Profit and Loſs*, by charging the Goods *Dr.* to that Accompt for the Gain, and carrying the ſaid Gain to the Credit Side of *Profit and Loſs Sheet*, or by *Cr.* for the Loſs, and carrying the ſaid Loſs to the *Dr.* Side of *Profit and Loſs Sheet*; and, in this Manner, is the *Profit and Loſs Sheet* uſed, on every Occaſion, where there is Loſs or Gain, throughout the *Ledger*.

THIRDLY, When only Part of the Goods are ſold, then carry the Remainder to *Balance*, at prime Coſt, and afterwards charge the Goods *Dr.* to, or *Cr.* by *Profit and Loſs*, for the Gain or Loſs on what is ſold.

SECONDLY,

In Mens Accompts, there are alſo three Varieties.

FIRST, When the *Dr.* Side is greater than the *Cr.* that is, what is due to you, then credit their Accompts By *Balance*, for the Difference.

SECONDLY, When the *Cr.* Side is greater, that is, what you owe them, debit their Accompts, To *Balance*, for the Difference.

THIRDLY, When both Sides are even, that is, when you owe them nothing, nor they you, only add the Particulars, on both Sides, and ſet down their Sums.

THIRDLY,

All ſuch Accompts as Houſe Expences, Charges of Merchandizes (on your own Accompt) &c. as they are only Expences that are irrecoverable, and turn to no Account, muſt be all balanced by *Profit and Loſs*.

FOURTHLY,

When all Accompts are closed, and only *Profit and Loss*, *Stock* and *Balance* stand open, to close them, first begin with *Profit and Loss*, and having summed up both Sides, and thereby, found the Difference, that is, your neat Gain, or Increase of Stock, balance your *Profit and Loss*, by charging it *Dr* to *Stock*, for the said Sum; then, also, going to the *Stock* Accompt, carry the Balance, that is, your neat Estate, to the *Cr.* Side of *Balance*, which will exactly equal the total of the *Dr.* Side, and, thereby, fully prove the Truth of your whole Performance, as may be thus demonstrated;

It is plain, that the *Balance Sheet*, before the Balance of the *Stock* Accompt is brought to it, contains, upon the *Dr.* Side, the Money, and Goods you have on Hand, or at Sea, or in the Hands of others, with the Debts due to you. The Articles on the *Cr.* Side, are the Debts due by you to others, so that the Difference of its Sides is your present Worth, or neat Stock. Now, if the Balance of the *Stock* Accompt be equal to your present neat Stock, it is obvious, that it will make the Sides of the *Balance* Accompt even; but, that it is truly so, appears thus:

Your present neat Stock, is equal to your neat Stock, when the Books were begun, with the Addition of your Gain, or Diminution of the Loss made since that Time; but, the Difference of the Sides of *Stock* Accompt, before the Balance of *Profit and Loss* Accompt be brought to it, is your neat Stock, when the Books were begun; and, the Balance of *Profit and Loss* Accompt is the Gain or Loss since that Time, which, consequently, being brought to *Stock* Accompt, makes the Balance of *Stock* Accompt equal to your present neat Stock; and, therefore, the Balance of *Stock* Accompt makes the Sides of *Balance* Accompt even, which was to be demonstrated.

QUESTION. In what Manner is a NEW INVENTORY formed, from the said *Balance*, in Order to begin a new Set of Books?

ANSWER. As it is obvious from the first View of the Accompt of *Balance*, that the Particulars, on the *Dr.* Side, are the several Branches of your Estate; and, the Particulars on the *Cr.* Side, the several Debts you owe, so that, in your new Books, on the *Dr.* Side, *Stock* must be made *Dr.* to *Sundries*, as, it is probable, you will owe Debts to more than one Person; and, on the *Cr.* Side of the same Accompt, By *Sundries*, for what you have; therefore, whatever the *Cr.* Side exceeds the *Dr.* Side,

Side, is really what you are worth, and what you have to begin your new Books, which will plainly appear from the Inventory taken from the firſt Set of theſe Book to begin the ſecond.

Your *Journal* Entries will ſtand thus:

Sundries Dr. to *Stock*, for what you have.

Stock Dr. to *Sundries*, for what you owe.

Note, that *Stock* is only a fictitious Name for the *Merchant* himſelf.

Note, further, that there are *Three Ways of Dealing*; firſt, *on your own Account*; ſecondly, *on Commiſſion*; thirdly, *in Company*.

THE DIFFERENT VARIETIES OF DR. AND CR. FURTHER EXPLAINED.

OF BUYING.

QUESTION. How do you *journalize* the Varieties of *Buying*?

ANSWER. In this Caſe the Goods are always *Dr.* but, the *Cr.* varies according to the Circumſtances.

FIRST. If for ready Money; Goods *Dr.* to *Caſh*, for the Quantity, and Price paid.

SECOND. If on Credit; To the Seller, for the Quantity, and Price, at the Time agreed on.

THIRD. If a Bill is endorſed for the Value; To Bills receivable, for the Acceptors.

FOURTH. If a Bill is drawn on another, for the Value; To Correſpondent, at the Date.

FIFTH. If you grant your own Promiſſory Note; To Bills payable.

SIXTH. If only Part of Value is advanced;

To *Sundries*, viz.

To Caſh, in Part, for the Quantity, and Price paid;
To the Seller, for the Reſt, at the Time agreed on.

SEVENTH. If only Part of the Value is advanced, and a Draught drawn on another, for the Remainder;

To *Sundries*, viz.

To Caſh, in Part, &c.
To Correſpondent, for my Bill at the Time payable.

EIGHTH. If Part of the Value is advanced, and an indorſed Bill for Part, and the Remainder due to the Seller;

To

To *Sundries*, viz.
To Caſh, &c.
To Bills receivable, for the Acceptors.
To Seller, for the Remainder.

NINTH. If more Commodities than one are purchaſed, from the ſame Perſon, and at the ſame Time; then *Sundries* are *Dr.* one after the other, for the Quantity and Price ſtipulated, viz.
To Caſh, if paid directly.
To Seller, if on Time.
To Correſpondent, if in a Draught.
To Bills receivable, if in an indorſed Bill.
To Bills payable, if you grant your own Note.

TENTH. But if ſeveral *Drs* are to be balanced with ſeveral *Crs.* as Caſh, Bills receivable, Bills payable, the Seller, &c. Then *Sundries Dr.* to *Sundries*, according to the Circumſtances.

☞ If you buy ſeveral Sorts of Goods, of the ſame Nature or Quality, ſuch as Woollen Cloths, Linen Cloths, Spirituous Liquors, Wines, &c. to avoid raiſing too many Accompts in your *Ledger*, I would adviſe, to make Woollen Drapery, Linen Drapery, Spirituous Liquors, Wines, &c. *Dr.* and inſert their Quantity and Quality in inner Columns, as you will ſee clearly performed, in the ſecond Set of theſe Books. But, if any particular Perſons have Accompts of Rum, Brandy, Wines, &c. with you, on their own Accompts; In ſuch Caſe, every Perſon's Accompt of Rum, Brandy, Wine, &c. muſt be kept under their proper Heads.

OF SELLING.

QUESTION. How do you *journalize* the Varieties of Selling?

ANSWER. In this Caſe, the Goods are always the *Cr.* but, the *Dr.* varies according to the Circumſtances.

FIRST. If you receive preſent Money; Caſh is *Dr.* to Goods.
SECOND. If you ſell on Time; the Perſon to whom you ſell, is *Dr.*
THIRD. If you receive Part Money; *Sundries Dr.* viz.
Caſh and Perſon, &c.

But as *Selling* is the reverſe of *Buying*, the complex Caſes will appear ſufficiently plain, when compared with the foregoing.

OF

OF RECEIVING MONEY.

QUESTION. How do you *journalize* the Varieties of receiving Money?

ANSWER. In this Caſe, Caſh is always the *Dr.* but the *Cr.* varies according to the Circumſtances.

FIRST. If for Goods immediately ſold; To the Goods.
SECOND. If for a Debt, due by open Accompt; To the Payer.
THIRD. If for an indorſed Bill or Note; To Bills receivable.
FOURTH. If for Intereſt, Exchange, or Wager; To Profit and Loſs.
FIVETH. If for Principal and Intereſt; To *Sundries*, viz.
To the Payer, for Principal.
To Profit and Loſs, for Intereſt.
SIXTH. If for a Draught, by which you gain by Exchange; To *Sundries*, viz.
To Correſpondent, and to *Profit and Loſs*.
SEVENTH. If it be for a Bounty, a Legacy, or any Thing not formerly entered; To *Profit and Loſs*,
EIGHTH. If borrowed on your Bill or Note; To Bills payable.
NINTH. If borrowed on your Bond; To Bonds.
TENTH. If you give a Bill to be diſcounted, and receive the neat Sum, after Deduction of Intereſt; *Sundries Dr.* to Bills receivable, viz.
Caſh, for the Sum received; and Profit and Loſs, for the Diſcount.
ELEVENTH. If a Perſon pays his Accompt before the Time ſtipulated; in this Caſe, Diſcount is allowed for prompt Payment; therefore, it will be *Sundries Dr*, to Payer, viz.
Caſh for the Sum received; Profit and Loſs, for the Diſcount.
TWELFTH. If you receive Rents of Houſes, Lands, Freight of Ships, Premium of Inſurance, &c. if no previous *Dr.* for ſuch appear, enter Caſh *Dr.* to Houſe, To Lands, To Ships, To Inſurance Accompt, &c. according to Circumſtances.
THIRTEENTH. If you borrow Money on Bottomry, a Method uſed in moſt Cities, make Caſh *Dr.* to the Lender, mentioning the Conditions, and when you pay it, with the ſtipulated Intereſt, make *Sundries Dr* to Caſh, viz.
The Lender for Principal, and Profit and Loſs for Intereſt.

☞ BOTTOMRY is Money borrowed, by the Maſter of a Ship, on her Keel, to be paid when ſhe arrives at her deſigned Port, with Intereſt of 10, 20, or 30 per Cent. according to agreement; but, if ſhe is loſt, the Lender loſes his Money.

OF

OF PAYING MONEY.

QUESTION. How do you *journalize* the Varieties of *Paying Money?*

ANSWER. In this Caſe, Caſh is always the *Cr.* but the *Dr.* varies according to the Circumſtances.

FIRST. If you pay Money, for Goods immediately bought; Goods bought are made *Dr* to Caſh.

SECOND. If for an open Accompt; the Receiver is *Dr.* but as this is the Reverſe of ſome one of the preceding Notes, the *Dr.* may eaſily be made out; therefore, it is needleſs to be more particular.

Of Inſuring, and being inſured.

QUESTION. How do you *journalize* the Varieties of *inſuring* or being *inſured?*

ANSWER. FIRST. If you under-write a Policy, or inſure Goods; if you receive the Premium, Caſh is *Dr.* to Inſurance Accompt.

SECOND. If payable on Time; The Goods, or the Perſon that had the Goods inſured, is *Dr.* to ditto.

THIRD. If the Ship goes ſafe, there is no other Entry but what occurs from the Receipt of the Premium; but, if the Ship is loſt, and you repair that Loſs, enter Inſurance Accompt *Dr.* to Caſh, for the Sum inſured.

FOURTH. If you grant a Bill at one, two, or three Months, or any other Period; then Bills Payable will be the *Cr.* and Inſurance Accompt *Dr.*

FIFTH. When you are inſured; Voyage, or Goods, or the Inſurer will be *Dr.* to Caſh, if you pay the Premium, mentioning the Sum inſured.

SIXTH. But if you do not pay the Premium; Voyage or Goods will be *Dr.* to the Inſurer for the Sum inſured.

SEVENTH. If your Correſpondent gets Goods inſured on your Accompt; then, the Voyage, or Goods are *Dr.* to the Correſpondent, for the Inſurance on my Accompt.

EIGHTH. If no Damage is received, there is Occaſion for no other Entry, except what may occur from the Payment of the Premium; but, if the Ship is loſt or damaged, the Inſurer is *Dr.* to the Voyage, for the Inſurance.

NINTH.

NINTH. When you ſettle the Loſs, enter *Sundries Drs.* to the Inſurer, viz.
Profit and Loſs, for the Diſcount; Caſh, or Bills Receivable, &c. according to the Circumſtances, for the ſhort Recovery.

TENTH. If I get Goods inſured for another Man's Account; then, He, on whoſe Account I get the Inſurance made, His Accompt *Dr.* to *Sundries*, viz.
To Caſh, for the Inſurance made;
To Charges, for the Policy, at ſo much per Cent.
To Profit and Loſs, for my Commiſſion, at ſo much per Cent. according to Agreement.

ELEVENTH. If the Goods, or Ship, which you got inſured for another Man's Account, happen to be loſt, and, that you recover the Money inſured; then Caſh is *Dr.* to ſuch a Man, His Accompt, for whom the Goods were inſured.

Of Drawing and Remitting.

QUESTION. How do you *journalize* the Varieties of *Drawing* and *Remitting?*

FIRST. If you draw on your Correſpondent at Par; enter Caſh, if you receive the Money; Bills Receivable, if a Bill, or the Perſon who is liable for the Contents, *Dr.* to your Correſpondent, at the Time, and for the Sum drawn.

SECOND. If you are allowed Exchange; enter Caſh, or whatever elſe is chargeable by the Circumſtances of the Tranſaction, *Dr.* to *Sundries*, viz.
To Correſpondent, for the Contents; and, To Profit and Loſs, or Exchange Accompt, for the Gain on the Exchange.

THIRD. When you remit at Par; enter Correſpondent *Dr.* to Caſh, or whatever elſe the Remittance ſtands indebted to.

FOURTH. If you pay Exchange, *Sundries* are *Dr.* to Caſh, viz. Correſpondent and Profit and Loſs.

FIFTH. If your Bill or Remittance ſhould return with Proteſt, and that he who gave the Bill ſhould return the Money; Then Caſh is *Dr.* to *Sundries*, viz.
To Correſpondent, to whom the Bill was remitted, for my Accompt; To Profit and Loſs, for the Re-exchange, &c.

SIXTH. If you remit to your Correſpondent a Bill for His Accompt, and, that the Bill comes back proteſted, and that the Drawer returns you the Money; then, Caſh is *Dr.* to Correſpondent, to whom you had remitted the Bill for His Accompt, &c.

OF SHIPPING GOODS

On YOUR OWN ACCOUNT.

Question. How do you *journalize* the Varieties of *Shipping Goods?*

Answer. In all ſuch Caſes, Voyage to ſuch a Place, per ſuch a Ship, is *Dr.* but the *Cr.* or *Crs.* vary according to the Circumſtances.

First. If the Goods which you ſhip, are entered in your Books; then, Voyage to ſuch a Place, per ſuch a Ship, *Dr.* to *Sundries*, viz.
To Goods ſpecifically mentioned for their Quantity and Value.
To Caſh, for what Charges you pay.
To Creditor for any Charges due.

Second. If the Cargo is bought for ready Money; then Caſh is the ſole *Cr.*

Third. If the Cargo is bought for Part Money, and Part Credit; then Caſh, and the Sellers are the *Crs.*

Fourth. If the Cargo is made up partly from your own Ware-houſe, and partly of Goods bought upon Credit, and partly for ready Money; then, Goods, Sellers, and Caſh, are *Crs.*

OF SHIPPING GOODS,

By ORDER of a CORRESPONDENT.

Question. How do you *journalize* the Varieties of *ſhipping Goods*, by Order, and for Account of your Correſpondent, on Commiſſion?

Answer. In all ſuch Caſes, Correſpondent, His Accompt, is *Dr.* to *Sundries*, viz.
To the Creditors, as already mentioned, in ſhipping Goods for *your own* Account; and, to Profit and Loſs, for your Commiſſion, at Two and an Half per Cent.

N. B. It is needleſs to mention more here, as I ſhould only repeat the ſame Words over again, and as it is ſufficiently exemplified in the Specimens.

OF

OF RECEIVING ADVICES

FROM YOUR FACTOR ON GOODS SENT ABROAD ON YOUR OWN ACCOUNT, according to the different Varieties that may occur.

QUESTION. How do you *journalize* the various Advices received from your Factor?

ANSWER. As all such Advices can turn to little more than Memorandums, the best Way is to leave the Voyage open, until he sends you an Accompt of Sales of the neat Proceeds, after all Deductions; then make Factor M. A. *Dr.* to Voyage to such a Place, for the same; and credit this last Accompt, according to the Returns that you receive, &c.

☞ When you receive the Bill of Sales, Factor, M. A. is, in Fact, my Accompt Current.

Of Returns or Remittances

TO YOU, BY YOUR FACTOR.

QUESTION I. How do you *journalize* the Varieties, when Returns are made to you by your Factor?

ANSWER. If I receive Advice that he has sent me Goods per such a Ship, to the whole Amount of what he owed me; then I make Voyage from such a Place *Dr.* to Factor, M. A. for their Cost and Charges.

QUESTION II. And when the Ship arrives, what then?

ANSWER. Then I'll make Voyage from such a Place *Dr.* to Cash, for Freight, Duty, and other Charges; and close the Voyage, by the Sale of the Goods.

QUESTION III. But if your Factor send you Cash, Bills of Exchange, &c.

ANSWER. Then Cash, Bills of Exchange, &c. *Dr.* to Factor, M. A.

QUESTION IV. But, ſuppoſe you received no Advice of the Goods ſent you, until the Arrival of the Ship?

ANSWER. Then I'll make Goods *Dr.* to *Sundries*, viz.
To Factor, my Account, for their firſt Coſt, &c.
To Caſh, Duty, and other Charges here.

OF BANKRUPTCY.

QUESTION. How do you *journalize* the Varieties of Bankruptcy?

ANSWER. FIRST. If the Failure be total; enter Profit and Loſs *Dr* to Bankrupt.

SECOND. If he compounds; enter *Sundries*, viz. Caſh, Bills Receivable, Goods, or whatever elſe you receive, and Profit and Loſs *Dr.* to Bankrupt.

THIRD. If at any Time he ſhould pay the Abatement, then Caſh is *Dr.* to Profit and Loſs.

Of Tranſactions on Commiſſion.

QUESTION. How do you *journalize* the Varieties when you ſell Goods for your Employer?

ANSWER. When I receive the Employer's Goods, I make Goods belonging to Employer *Dr.* to Caſh, or whatever elſe I advance, for Freight, Duty, and other Charges.

SECOND. In diſpoſing of the Goods, if I take them all, or Part of them, to myſelf, at the current Price, or barter them for others; then, ſuch Goods *Dr.* to Goods belonging to Employer.

THIRD. If they are ſold for Ready Money; then, Caſh is *Dr.* to ditto.

FOURTH. If on Time; the Purchaſer is *Dr.* to ditto.

FIFTH. If for Part Money, and Part on Time; then, *Sundries* are *Dr.* to ditto, viz. Caſh, and the Buyer.

SIXTH. When the Goods are all ſold; then, I make Goods, belonging to Employer, *Dr.* to *Sundries*, viz.
To Caſh, for all Charges, as Warehouſe Rent, Poſtage of Letters, or other Incidents not yet booked; and to Profit and Loſs for my Commiſſion, at ſo much per Cent; and afterwards balance the Accompt with Employer his Accompt,

compt, for the neat Proceeds; and then tranſmit an Accompt of Sales to my Employer.

SEVENTH. If, in recovering out-ſtanding Debts, I make Abatements; then I debit the laſt Accompt for ſuch Abatements made.

☞ Note, Employer his Accompt is, in fact, his Accompt Current.

Of Returns or Remittances

MADE TO YOUR EMPLOYER.

QUESTION. How do you *journalize* the Varieties in making Returns to your Employer?

ANSWER. FIRST, In this Caſe, my Employer, his Accompt is always *Dr.* the real and perſonal Creditors the ſame as when I ſhip Goods on my own Accompt; and Profit and Loſs is *Cr.* for my Commiſſion.

SECOND. If I receive Bounty or Drawbacks, of any Kind, the Property of my Employer; in this Caſe, his Accompt muſt be always credited.

THIRD. If I remit him a Bill, his Accompt is *Dr.* to Caſh, if paid for in Ready Money; or if the Bill is received in Payment of a Debt, his Accompt is *Dr.* to the Perſon of whom the Bill was received.

FOURTH. If I accept my Employer's Bill drawn on me; then his Accompt is *Dr.* to Bills payable, which laſt muſt be debited to Caſh, when Payment is made, &c.

OF COMPANY ACCOMPTS.

QUESTION. How do you *journalize* the Varieties in Company Accompts?

ANSWER. FIRST. If I agree with a Partner to go one-half, one-third, or any Share in Goods already his own Property, and that I pay him my Moiety or Share; then Goods in Hands of Partner *Dr.* to Caſh, or whatever elſe I advance for my one-half, one-third, &c.

SECOND.

...ND. If the Management of the Affair be under my Care, and that I buy Goods on Time for Accompt of my Partners and Self; then Goods in Company with ſuch Partners *Dr.* to Seller at the Time agreed on.

THIRD. When I furniſh my Partners an Accompt of their Concerns of ſaid Goods, ſpecifying each of their Shares; then I make *Sundries Drs.* to Goods in Company, viz.
Each Partner for his Part, &c.

FOURTH. If I ſell any Perſon Goods belonging to my Partners and Self on Time; then ſuch Perſon is *Dr.* to Goods in Company with ſuch Partners.

FIFTH. If the Goods are ſold for Ready Money; then Caſh is *Dr.* to Goods in Company with ſaid Partners.

SIXTH. If for Part Money, and Part on Time; then, *Sundries* are *Drs.* viz. Caſh, and the Buyer, to Goods in Company, &c.

SEVENTH. Suppoſe that you and Partner bought a Ship in Company, each one half, and that you pay down the whole Money; then ſuch Ship (naming her) Accompt general *Dr.* to Caſh for the whole coſt.

EIGHTH. But if, at ſome time after, you ſhould furniſh your Partner with an Accompt of the firſt Coſt, and ſundry other Diſburſements on ſaid Ship: then, *Sundries Drs.* to ditto *Ship* Accompt General, viz.
Partner for his one-half, as per Accompt furniſhed him; and ſuch a Ship Accompt particular for my one-half.

NINTH. If you buy Goods on Accompt of your Partners and yourſelf, and that you pay Ready Money for the Whole; and that you likewiſe pay the Coſt and Duties of ſhipping them, &c. then *Sundries Drs.* to *Sundries*, viz.
Each Partner for his Part.
Voyage to ſuch a Place, per ſuch a Ship, for my Part.
To Caſh paid for Goods, Duty, &c.
To Profit and Loſs, for my Commiſſion, &c.

TENTH. If your Partners and yourſelf ſhould indiſcriminately put in Company each, Goods of unequal Value to ſhip off; then *Sundries Dr.* to *Sundries*, viz.
Each Partner for his Part.
Voyage, &c. for my Part.
To each Partner for the Amount of what he put in.
To Goods, &c. for what I put in, &c.

ELEVENTH. When you receive an Accompt from your Factor of the Sale of the Goods in Company, as per his Bill of Sales, after deducting all Charges, &c. then Factor our Accompt in Company *Dr.* to *Sundries*, viz.
To each Partner for his Part of the neat Proceeds.
To Voyage, &c. for my Part.

TWELFTH. When you receive Advice from your Factor that he hath ſent you and Partners, Returns, by your Orders,

per

per ſuch a Ship, as per his Invoice; then, *Sundries Drs.* to Factor our Accompt in Company, viz.

Each Partner for his Part.

Voyage from ſuch a Place, per ſuch a Ship, for my Part.

THIRTEENTH. In receiving or making Payments, the Entries are the ſame as in proper Trade.

FOURTEENTH. The ſame Varieties, in the Diſpoſal of Goods proper, may likewiſe occur in the Sale of the Company's Goods, and the Entries reſpectively the ſame.

FIFTEENTH. When the Company diſſolves, either by dividing the Goods that remain unſold, the Caſh, Debts due to the Company, or after the Goods have been diſpoſed of, by dividing, at certain Periods, the Money ariſing from the Sales; charge each Partner his Accompt *Dr.* for what he receives, &c.

As a Multiplicity of Words are not in any Degree ſo communicative as the Articles themſelves, I ſhall immediately proceed to Buſineſs.

☞ I would adviſe the young Merchant to number his Bills, both payable and receiveable, as he may ſee here performed.

Note, If any Man's Accompt, which is called my Accompt, (or if in Company, Our Accompt in Company) balances in the foreign Money, on the *Dr.* and *Cr.* Sides of your *Ledger*, then he owes you nothing, nor you him; but, if the *Dr.* of the outſide Columns, where the Money of the Country wherein you live is inſerted, exceeds the *Cr.* ſo much is loſt by the Difference of Exchange, and if the *Cr.* exceeds the *Dr.* ſo much is gained by it.

EXPLANATIONS

OF SOME ABREVIATIONS USED IN THIS WORK.

lb.	Pound or Pounds.
Hhds.	Hogſheads.
Recd.	Received.
Yd.	Yard.
Yds.	Yards.
Qt.	Quantity, or containing.
Dr.	Debtor.
Cr.	Creditor.
Drs.	Debtors.
Crs.	Creditors.
Acct.	Account.

H. A.

H. A. - - -	His Accompt.
M. A. - - -	My Accompt.
O. A. in Co. -	Our Accompt in Company.
Ps. - - - -	Pieces.
ct. - - - -	Hundred.
q. - - - - -	Quarter or quarters.
Ditto - - -	the ſame.
Ex. - - - -	Exchange.
Gall. - - -	Gallon.
Bar. - - - -	Barrels.
Bgs. - - -	Bags.
Exr. - - - -	Executor.
l. s. d. - - -	Pounds, Shillings, Pence.
Pd. - - - -	Paid.
F. - - - -	Folio.
W. B. F. -	Waſte-Book, Folio.
L. D. F. -	Ledger, Folio.
J. F. - - -	Journal, Folio.
Mo. - - - -	Month, or Months.
p. ct. - - -	per Hundred.
Hds. - - -	Hides.
Bts. - - - -	Butts.
G. - - - -	Geneva.
B. - - - -	Brandy.
R. - - - -	Rum.
Cas. - - - -	Caſks.
Doz. - - - -	Dozen.
No. - - - -	Number.

*** Note farther, that in Balancing the firſt Set of theſe Books, wherever there are any Linen Cloths, Woolen Cloths, Hot Liquors, or any other Goods that have an Affinity to each other; they are brought to the Balance Accompt, under the Heads of Linen Drapery, Woolen Drapery, Spirituous Liquors, &c. as was before noted in theſe Inſtructions.

END OF THE INSTRUCTIONS.

WASTE-BOOK.

No. A.

WASTE-BOOK.

No. A.

WASTE-BOOK.

No. A.

Of Domeſtic Accompts.

CORK, January 1ſt, 1773.

		£.	s.	d.
+	THE Eſtate of me *William Kelly*, intending by the Bleſſing of God, to keep my Books henceforth after the *Italian* Manner, &c. I have in ready Specie, to begin the World,	5000	00	00
	3d.			
+	Paid *William Edwards*, for 30 Pieces of Linen, Qt. 733 Yds. bought and received of him at 3s. 6d. per Yard,	128	05	06
	6th.			
+	Bought and received of *Joſeph* and *Pope Gray*, 250 Caſks of Butter, Wt. 150ct. 3qrs. at 40s. p. ct. payable at one Month,	301	10	00
	10th.			
+	Received of *John Readycaſh*, for 20 Pieces of Linen, Qt. 482 Yards, ſold and delivered him, at 4s. 6d. per Yard,	110	00	06
	14th.			
+	Bought and received of *John Barns*, 20 Hhds. Tobacco, weighing neat, 13968lb at 7d. p. lb. Paid him Part in ready Money, £. 276 8 The Reſt I am to pay him in five Months, 131 0	407	08	00
	18th.			
+	Received of *James Pierce*, for 250 Caſks Butter, Qt. 150ct. 3qrs. ſold and delivered him, at 4s. 6d. per ct.	346	14	06

		l.	s.	d.
	January 21.			
+	Sold and delivered *Thomas Thomas*, my laſt 10 Pieces of Linen, Qt. 244 Yards, at 4s. 8d. per Yard, payable at Four Months,	56	18	08
	ditto.			
	Bought and received of *John Beaſly*, the following Goods, viz.			
	40 Ps. Linen, Qt. 942 Yds. at 4s. p. Yd. 188 08 0			
	30 do. Check, qt. 976 do. at 10d. p. do. 40 13 4			
	56 do. Cotton, qt. 984 do. at 2s. p. do. 98 8 0			
	36 do. Cambrick, 432 do. at 5s. p. do. 108 0 0			
	36 Doz. Thread Stockings at 24s. p. doz. 43 4 0			
+	478 13 4			
	Paid him Part in ready Money, £. 333 13 4			
	The Reſt I am to pay in ſix Months, 145 00 0			
		478	13	04
	25th.			
	Sold and delivered *Jaſper Herrick*, 10 Hhds. of my Tobacco, weighing, neat, 6894lb. at 9¼d. per lb.			
+	Received of him in Part, £. 133 14 1			
	The Reſt he is to pay in 3 Months. 132 00 0			
		265	14	01
	31ſt.			
	Bartered my laſt 10 Hhds. of Tobacco, weighing, neat, 7074lb. at 8d. per lb. for 84 Pieces of Lawn, Qt. 2358 Yards, at 2s. yer Yard, being of equal Value, viz.	235	16	00
+	February 2.			
	Paid *Patrick Mealy*, for 394 Pieces Ribband, Qt. 9456 Yards, bought and received of him, at 4½d. per Yard.	177	06	00
+	4th.			
	Lent *John Bourk*, of *Bandon*, 300l. for which he is to pay Intereſt, at 6 per cent. per Annum, payable at four Months.	300	00	00
+	7th.			
	Paid *Joſeph* and *Pope Gray*, in full for Butter.	301	10	00
+	9th.			
	Sold *John Litchfield*, of *Cork*, my 394 Pieces of Ribbands, Qt. 9456 Yards, at 5d. per Yard, payable on Demand.	197	00	00

				l.	s.	d.
	---------- *February* 11. ----------					
†	*John Seaton*, of *Dublin*, and I, having this Day agreed to carry on an inland Trade of Exchange, between *Dublin* and *Cork* (each on his own Account) he has remitted me a Bill * of *Wm. Johnson's*, No. 1, dated the 4th inſtant, on *Jaſper Lucas*, of this City, at 10 Days Sight, for 250l. Exchange as per Bill, at ½ per cent.			251	05	00
	---------- 12th. ----------					
	Bartered with *William James*, of this City, 40 Ps. of my Lawn, Qt. 1079 Yards, at 2s. 6d. per Yard, for the following Goods, of the ſame Value, viz.					
†	33 Bags of Pepper, Qt. 1844lb. at 12d. p. lb.	£.	92 4 0			
	64 Loaves of Sugar, qt. 1138lb. at 9d. p. lb.		42 13 6			
				134	17	06
	---------- 16th. ----------					
	Sold and delivered *James Reily*, of *Cork*, the following Goods, viz.					
	40 Ps. of Linen, qt. 942 Yds. at 5s. per Yard.	£.	235 10			
†	30 Ps. of Check, qt. 976 Yds. 1s. per Yard.		48 16			
	26 doz. Stockings, at 30s. per dozen.		39 00			
			323 6			
	Received in Part,	£.	163 6			
	The Reſt he is to pay at one Month,		160 0			
				323	06	00
	---------- 19th. ----------					
‡	Received of *John Litchfield*, in full for Ribbands.			197	00	00

* It is ſuppoſed, that all the Bills in this Exchange Accompt are purchaſed, and that the Drawer, on receiving the Money, adviſes his Correſpondent to pay the Exchange.

			l.	s.	d.
February 23.					
Paid *Robert Roberts*, for the following Goods, bought and received of him, viz.					
20 Ps. Broad-cloth, qt. 580 Yds. at 10s. per Yard.	£.	290 00 0			
30 Ps. Shalloon, qt. 660 Yds. at 12d. per Yard.		33 00 0			
14 Ps. Poplin, qt. 294 Yds. at 18d. per Yard.		22 01 0			
23 Ps. Wiltons, qt. 483 Yds. at 3s. 6d. per Yard.		84 10 6			
56 Groſs Buttons, at 6s. per Groſs.		16 16 0			
			446	7	6
24th.					
Received of *Jaſper Lucas*, in full for *John Seaton*'s Bill No 1.			251	5	00
27th.					
Received of *John Roche*, of *Athlone*, his Bill, No 2. payable to me or Order, at five Months, on *Francis Carlton*, of this City, for 298l. 1s. 9d. for which I have ſold and delivered him the following Goods, viz.					
30 Ps. Cotton, qt. 531 Yds. at 2s. 4d. per Yd.	£.	61 19 0			
31 do. Cambrick, qt. 375 Yds. at 6s. per Yd.		112 10 0			
40 do. Lawn, qt. 1099 Yds. at 2s. 3d. per Yd.		123 12 9			
			298	1	9
ditto.					
Paid *William Auſtin*, for his Intereſt of a Houſe in Broad-lane, and now let to *Bartholomew M'Dermott*, at 24l. per Annum, the Rent of which I am to receive from the firſt of *January* laſt, as per agreement.			200	00	00
28th.					
Bought and received of *Jaſper Lucas*, of *Cork*, 16 Hhds. of Claret, at 20l. per Hhd. payable in five days.			320	00	00
March 1.					
Bartered my 26 Pieces of Cotton, qt. 453 Yds. at 2s. 4d. per Yard, for 5 Pieces of Silk, qt. 112 Yards, at 6s. per Yd.	£.	33 12			
Received the Remainder in Money,		19 05			
			52	17	00

		l.	s.	d.
	March 4th.			
+	Accepted *Jasper Lucas*'s Bill on me (No. 1.) payable to *William Barry*, or Order, at 18 Days, for	320	00	00
	6th.			
+	Bought and received of *Henry Shea*, fixteen Hhds. of Rum, Qt. 1008 Gallons, at 3s. 6d. per Gallon, for which I paſſed him my Note, No. 2, payable in five days.	176	8	00
	7th.			
+	Paid *Edmund Brady*, of this City, as a Penalty for refuſing a Bargain of a Horſe.	2	5	6
	Ditto.			
+	*John Seaton* of *Dublin*, has this day remitted me a Bill, No. 3. drawn by ſaid *Seaton* on *Wm. Roche* of this City, at five days ſight, for 150l. Exchange at three-fourths per cent.	151	2	6
	9th.			
+	*Edmund Kelly*, Merchant, of *Cork*, is deceaſed, and has left me by will a legacy of 300l, payable by *William Shea*, of ſaid City, his Executor.	300	00	00
	12th.			
+	Sold and delivered *John Barnes*, on Acct. 4 hogſheads of my Claret, at 25l. per Hhd.	100	00	00
	14th.			
+	Retired my Note, No. 2. from *Henry Shea*, and paid him in full.	176	8	00
	15th.			
+	Received of *William Roche*, in full for *John Seaton*'s Bill, No. 3.	151	2	6
	19th.			
+	Bartered with a *Scotch Man*, 6 Hhds. of my Rum, Qt. 378 Gallons, at 4s. per Gallon, for which I have received 72 Barrels of Herrings, at 21s. per Barrel.	75	12	00
	20th.			
+	Received of *James Reily*, in full.	160	00	00
	23d.			
+	Sold and delivered *Patrick Cotter*, of *Cork*, 4 Hhds. of my Claret, at 24l. per Hhd. for which he has given me a bill on *John Wakely*, of this City, who has paid it on Sight.	96	00	00
	25th.			
+	Retired from *John Shea*, *Jaſper Lucas*'s Bill on me, No. 1. payable to *William Barry*, or order for.	320	00	00

		l.	s.	d.
March 28th.				
Received of *William Shea*, Executor of *Edmund Kelly*, the following Bonds in Lieu of a Legacy, which ditto *Kelly* left me at his Deceaſe, viz.				
Thomas Norton's Bond for 100l. Principal with Intereſt, at 6 per Cent. per Ann. commencing from the 2d Inſtant,	£. 100 0 0			
Dominick Kane's ditto for 200l. Principal with Intereſt, at 6 per Cent. per Ann. commencing from the 8th of *January* laſt,	£. 200 0 0			
		300	00	00
30th.				
Received of *James Barry* of *Mallow*, his Bill, No. 4, on *Peter Power* of this City, payable to me or Order, at 18 Days, for 106l. 4s. 4d. for which I have ſold and delivered him the following Goods, viz.				
10 Bags of my Pepper, qt. 576lb. at 14d. per lb.	£. 33 12 0			
64 Loaves of Sugar, qt. 1138lb. at 10d. per lb.	47 8 4			
2 Hhds. of Rum, qt. 126 Galls. at 4s. per Gallon,	25 4 0			
		106	4	4
April 2.				
Paid *Peter Joyce* 240l. for his Bill, No. 5, on *James O'Brien* and Co. in *Dublin*, payable to me or Order, at fourteen Days ſight exchange at per Bill, at one-fourth per Cent.		240	00	00
4th.				
Received of *James Kelly* of *Cork*, *Peter Joyce*'s Promiſſory Note, No. 6, payable to ditto, *Kelly*, or Order, for 100l. on the 28th Current, in Lieu of which I paid him as follows, viz.				
I have given him 23 Pieces of Wiltons, qt. 483 Yds. at 4s. per Yard.	£. 96 12			
Paid him the reſt in Money,	3 8			
		100	00	00
6th.				
I have this Day remitted *John Seaton* of *Dublin*, *Peter Joyce*'s Bill, No. 5, on *James O'Brien* and Co. at 14 Days Sight, payable to me or Order, for 240l. Exchange, at one-fourth per Cent.		240	12	00

I have

		£.	s.	d.	£.	s.	d.
	April 9.						
+	I have received this Day 150l which Sum my Uncle *James* left me, as a Legacy, at his Deceaſe.				150	00	00
	13th.						
	Received of *Dennis Donogan* of *Cork*, 361l. 9s. 8d. for the following Goods, ſold and delivered him, viz.						
+	23 Bags of Pepper, qt. 1268 lb. at 13d. per lb.	68	13	8			
	8 Hhds. of Rum, qt. 504 Galls. at 4s. per Gallon.	100	16	0			
	8 ditto of Claret, at 24l. per hhd.	192	0	0			
					361	9	8
	15th.						
	Bought and received of *Stephen Coppinger*, 6 Bags of Hops, qt. 22 ct. 3 qrs. at 5l. per Cent. for which I have given him						
+	*James Barry*'s Bill, No. 4, on *Peter Power*, for	106	4	4			
	I have paid him the Remainder in Money	7	10	8			
					113	15	00
	19th.						
+	Lodged in the Bank of Meſſrs. Rogers, Shears, and Co.				800	00	00
	22d.						
+	*Peter Power* has failed; and I have paid *Stephen Coppinger* the full Amount of *James Barry*'s Bill, (being proteſted) payable to me or Order, for 106l. 4s. 4d. Charges for Proteſt 5s. 6d.				106	9	10
	25th.						
	Bought and received of *William Warren*, 10 caſks of Redwood, qt. 91 ct. 3 qrs. 22 lb. at 24s. per Cent. and paid him as follows, viz.						
+	I have given him Ready Money	40	16	2			
	Alſo, 5 Pieces of Cambricks, qt. 57 Yds. at 6s. 6d. per Yard.	18	10	6			
	And my own Note, No. 3, payable at 10 Days.	51	0	0			
					110	6	8
	27th.						
+	Lent *George Needy* 100l. to be repaid with Intereſt at 6 per Cent. per Annum.				100	00	00
	30th.						
+	Received of *Arthur Connell*, as an Apprentice-Fee, with his Son William.				120	00	00

		l.	s.	d.
	May 1st.			
+	Received of *Hamilton Crawford*, his Note No. 7. for 85l. 6s. 2d. payable to me or Order, on Demand, for which I have given him 3 Bags of Hops, qt. 11 ct. 1 qr. 14 lb. at 7l. 10s. per Cent.	85	6	2
	4th.			
+	Received of *Peter Joyce*, in full, for his Note, No. 6.	100	00	00
	6th.			
+	Bought and received of *Patrick Lynch* of *Cork*, 8 Bags of Wool, qt. 448 Stones, at 12s. 6d. per Stone, for which I have paſſed him my Note, No. 4, payable in one Month,	280	00	00
	7th.			
+	Received of *Jaſper Herrick*, in full,	132	00	00
	8th.			
	Retired my Note, No. 3, from *William Warren*, and paid him in full,	51	00	00
	9th.			
+	Diſcounted, at 6 per Cent. per Annum, a Bill, No. 8, for *Kane Mahony*, drawn by *James Boyce* on *William Kelly* of *Pope's-quay*, payable to ditto *Mahony* or Order, on the 28th Current, for 100l.			
+	For which I paid £. 99 13 9 Diſcount 0 6 3	100	00	00
	12th.			
+	Received of *James Barry*, in full, for his Bill on *Peter Power*, and abated him the Proteſt,	106	4	4
	16th.			
+	Loſt my Purſe, qt. 40 Guineas, £. 45 10 0 Paid for advertiſing it, 0 2 6	45	12	6
	18th.			
+	Received of *Thomas Thomas*, in full,	56	18	8
	22d.			
+	Bought and received of *David Duan*, 4 Bales of Raw Silk, qt. 286 lb. neat, at 6s. per lb. for which I indorſed to ditto *Duan*, *Hamilton Crawford's* Note, No. 7, payable to me or Order, on Demand for £. 85 6 2 The reſt I have paid him in Money, 0 9 10	85	16	00

May

		l.	s.	d.
	May 27th.			
+	Bought from *Delaboide* and *Digby*, the Ship *Adventurer*, for which I am to pay in 18 Days,	550	00	00
	29th.			
+	*George Needy* has failed in ſuch Circumſtances, that what I lent him is loſt beyond Recovery.	100	00	00
	31ſt.			
	Received of *William Kelly*, in full, for *Mahony*'s Bill, No. 8.	100	00	00
+	ditto.			
+	Received, this Day, of *Jacob Fanciful* 75l. as a premium for 3000l. which I have inſured to ditto *Fanciful*, on Goods ſhipped by him in the *Speedwell* of *Cork*, *William Johnſon*, Maſter, for *Liſbon*, at two and one-half per Cent.	75	00	00
	June 3d.			
+	Bought of *David Builder*, a Houſe, in *Hanover-Street*, *Cork*, paying a Profit Rent of 12l. per Annum, at 15 Years Purchaſe, my Intereſt commenced the 25th of *March* laſt; in Conſideration of which, I have given him an Order on Meſſrs. *Rogers*, *Shears*, and Co. for the Whole,	180	00	00
	6th.			
	Received of *Robert Stevelly*, my Note, No. 4, payable to *Patrick Lynch* or Order, for 280l. in Lieu of which, I have paid him as follows, viz.			
+	I have given him 4 Bales of Raw Silk, qt. 286 lb. at 9s. per lb. £. 128 14 0			
	I have paid him the Remainder in Money, 151 6 0	280	00	00
	10th.			
+	Received of *John Burke* of *Bandon*, 300l. Principal, lent him, with 4 Months Intereſt, at 6l. per Cent. per Annum,	306	00	00
	14th.			
+	Paid *Robert Skolfield*, 20l. for a Horſe, and ſold him immediately for 25l. 10s. Ready Money,	5	10	
	18th.			
+	Paid *Delaboide* and *Digby*, in full, for Ship Adventurer.	550	00	

		l.	s.	d.
	June 19.			
+	Paid the Maſter of the Ship *Adventurer*, his Bill of Repairs, amounting to	24	00	00
	---ditto.---			
+	Sold *Samuel Newman* of *Cork*, one-half of the Ship *Adventurer*, for which he has paſſed me a Note, No. 9, payable to me or Order, for 300l. at one Month,	300	00	00
	20th.			
+	Bought of *George Knethell* 17 Hhds. of Geneva, qt. 1029 Gallons, at 4s. per Gallon; for which I delivered him *Dominick Kane*'s Bond for 200l. Principal, bearing Intereſt from the 8th of *January* laſt, in conſideration of which ditto *Knethell* has allowed me 5l. 16s. Principal and Intereſt, being the Value of ſaid Geneva,	205	16	00
	21ſt.			
	Samuel Newman has this Day diſcounted his Note, No. 9, payable to me or Order, at one Month, for which I allowed him at the Rate of 6 per Cent. per Ann. and received £. 298 10 0 Diſcount 1 10 0	300	00	00
	22d.			
+	Paid *Robert Stevelly*, 100l. for his Bill, No. 10, on *Francis Begg*, payable to my Order, at 21 Days Sight, Exchange as per Bill, three-fourths per Cent.	100	00	00
	27th.			
	I have this Day remitted *John Seaton* of *Dublin*, *Robert Stevelly*'s Bill, No. 10, on *Francis Begg*, at 21 Days Sight, payable to my Order, for 100l. Exchange, at three-fourths per Cent.	100	15	00
	30th.			
	I find to have laid out thoſe 6 Months, on ſundry Charges, as per Book of Expences, Folio 1 and 2, viz. Charges on Merchandizes £. 42 0 6 + Houſe and Pocket Expences 86 4 6	128	5	0

THE END OF THE WASTE-BOOK, No. A.

JOURNAL.

No. A.

JOURNAL.

No. A.

JOURNAL

No. A.

Of Domeſtic Accompts.

CORK, January 1ſt, 1773.

		£.	s.	d.
2 / 1	CASH *Dr.* to Stock, 5000l. I have in ready Specie to begin trade.	5000	00	00
	--3d.--			
2 / — / 2	Linen *Dr.* to Caſh, 128l. 5s. 6d. paid *Wm. Edwards*, for 30 Pieces, Qt. 733 Yards, at 3s. 6d. per Yard.	128	5	6
	6th.			
3 / — / 3	Butter *Dr.* to *Joſeph* and *Pope Gray*, 301l. 10s. for 250 Caſks, Qt. 150ct. 3qrs. bought and received of him, at 40s. per ct. payable at one month.	301	10	00
	10th.			
2 / — / 2	Caſh *Dr.* to Linen, 110l. 0s. 6d. received of *John Readycaſh*, for 20 Pieces, Qt. 489 Yards, at 4s. 6d. per Yard.	110	00	6
	14th.			
3 / —	Tobacco *Dr.* to Sundries, 407l. 8s. for 20 Hhds. Qt. 13968lb. at 7d. per lb. bought and received of *John Barns*, viz.			
2	To Caſh, paid £. 276 8			
3	To *John Barns*, for the reſt, due in five Months. 131 0			
		407	8	0

		£.	s.	d.
	January 18.			
2	Cash *Dr.* to Butter, 3461. 14s. 6d. received			
—	of *James Pierce*, for 250 Casks, Qt. 150ct. 3qrs.			
3	at 46s. per ct.	346	14	6
	21.			
2	*Thomas Thomas Dr.* to Linen 56l. 18s. 8d. for			
—	10 Pieces, Qt. 244 Yards, sold and delivered him,			
3	at 4s. 8d. per Yard, payable at four Months.	56	18	8
	Ditto.			
	Sundries *Dr.* to Sundries, 478l. 13s. 4d. for			
	the following, goods bought of *John Beasly*, viz.			
2	Linen, for 40 Ps. Qt 942 Yds. at 4s. p. Yd. — £. 188 8 0			
3	Check, for 30 do. qt. 976 do. at 10d. p. do. — 40 13 4			
3	Cotton, for 56 do. qt. 984 do. at 2s. p. do. — 98 8 0			
4	Cambrick, for 36 do. qt. 432 do. at 5s. p. do. — 168 0 0			
4	Thread Stockings, for 36 Doz. 24s. p. doz. — 43 4 0			
—		478	13	4
2	To Cash paid — £. 333 13 4			
4	To *John Beasly*, for the rest due in six Months. — 145 0 0			
		478	13	4
	25th.			
	Sundries *Dr.* to Tobacco, 265l. 14s. 1d. for			
	10 Hhds. weighing, neat, 6894lb. at 9¼d. per lb.			
	sold and delivered *Jasper Herrick*, viz.			
2	Cash received in Part, — £. 133 14 1			
4	*Jasper Herrick*, for the Rest at three Months. — 132 00 0			
3		265	14	1
	31st.			
4	Lawn, *Dr.* to Tobacco, 235l. 16s. for 84			
—	Pieces, Qt. 2358 Yards, at 2s. per Yard, re-			
3	ceived in Barter, for 10 Hogsheads of Tobacco, Qto 7074lb. at 8d. per lb.	235	16	0
	February 2d.			
4	Ribbands *Dr.* to Cash, 177l. 6s. 0d. paid			
—	*Patrick Mealy*, for 394 Pieces, Qt. 9456 Yards,			
2	at 4½d. per Yard.	177	6	0

		£.	s.	d.
	February 4th.			
4 — 2	*John Bourk* of *Bandon*, *Dr.* to Cash 300l. for so much lent him at 6 per cent per Annum, payable in 4 months.	300	00	00
	7th.			
3 — 2	*Joseph* and *Pope Gray Dr.* to Cash, 301l. 10s. paid them in full for butter.	301	10	00
	9th.			
4 — 4	*John Litchfield Dr.* to Ribbands, 197l. for 349 Pieces, qt. 9456 Yards, at 5d. per Yard, payable on Demand,	197	00	00
	11th.			
5 — 5	Bills Receivable *Dr.* to Exchange Accompt, with *John Seaton*, 251l. 5s. for his bill No. 1, dated the 4th current, on *Jasper Lucas*, at ten Days, for 250l. Exchange at one and an half per Cent.	251	5	00
	12th.			
5	Sundries *Dr.* to Lawn, 134l. 17s. 6d. for the following Goods, received in Barter for 40 Pieces, Qt. 1079 Yards, at 2s. 6d. per Yard:			
5	Pepper, for 33 Bags, Qt. 1844lb. at 12d. per lb.	£. 92	4	0
— 4	Sugar, for 64 Loaves, Qt. 1138lb. at 9d. per lb.	42	13	6
			134	17 6
	16th.			
	Sundries *Dr.* to Sundries, 323l. 6s. viz.			
2	Cash, received in Part, for the following Goods,	£. 163	6	
5 —	*James Reily*, for the Rest, at one Month,	160	0	
2		323	6	
3	To Linen, for 40 Ps. qt. 942 Yds. at 5s. per Yd.	235	10	
4	To Checquer, for 30 ditto, qt. 976 Yds. at 1s. per Yd.	48	16	
2 —	To Stockings, for 26 Dozen at 30s. per. Doz.	39		
			323	6 00
	19th.			
4	Cash *Dr.* to *John Litchfield*, 197l. received of him in full.		197	00 00

		£.	s.	d.
	February 23d.			
	Sundries *Dr.* to Caſh, 446l. 7s. 6d. paid *Robert Roberts.* for the following Goods, bought and received of him, viz.			
6	Broad Cloth, for 20 Ps. qt. 580 Yds. at 10s. per Yd.	£. 290 0 0		
6	Shalloons, for 30 ditto, qt. 660 Yds. at 1s. per Yd.	33 0 0		
6	Poplin, for 14 ditto, qt. 294 Yds. at 18d. per Yd.	22 1 0		
6	Wiltons, for 23 ditto, qt. 483 Yds. at 3s. 6d. per Yd.	84 10 6		
—	Buttons, for 56 Groſs, at 6s. per Groſs.	16 16 6		
2			446	7 6
	24th.			
2	Caſh *Dr.* to Bills Receivable, 251l. 5s. for ſo			
—	much received from *Jaſper Lucas*, for *John*			
5	*Seaton's* Bill (No. 1).		251	5 00
	27th.			
5	Bills Receivable *Dr.* to Sundries, 298l. 1s. 9d.			
—	for *John Roche's* Bill (No. 2) payable to me, or			
	Order, on *Francis Carlton*, at 5 Months, viz.			
3	To Cotton, for 30 Ps. qt. 531 Yds. at 2s. 4d. per Yd.	£. 61 19 0		
4	To Cambricks, for 31 ditto, qt. 375 Yds. at 6s. per Yd.	112 10 0		
4	To Lawn, for 40 ditto, qt. 1099 Yds. at 2s. 3d. per Yd.	123 12 9		
			298	1 9
6	Ditto.			
—	Houſes in *Cork Dr.* to Caſh, 200l. paid *William*			
2	*Auſtin*, for one in *Broad-lane*, lett to *Bartholomew*			
	M'Dermott, at 24l. per Ann for which I am to			
	receive Rent, from the firſt of January laſt.		200	00 00
6	28th.			
—	Claret *Dr* to *Jaſper Lucas*, 320l. for 16 Hhds.			
7	at 20l. per Hhd. bought and received of him			
	payable in five Days.		320	00 00
	March 1ſt.			
	Sundries *Dr.* to Cotton, 52l. 17s. received in			
7	Barter for 26 Pieces, qt. 453 Yds. at 2s. 4d. per			
	Yd. viz.			
2	Silk, for 5 Ps. qt. 112 Yds. at 6s. per Yd.	£. 33 12		
—				
3	Caſh received, for the Remainder,	19 5		
			52	17 00

March

		£.	s.	d.
	March 4th.			
7 — 7	*Jasper Lucas Dr.* to Bills Payable, 320l. accepted ditto, *Lucas's* Bill on me (No. 1) in Favour of *William Barry*, or Order, at 18 Days for	320	00	00
	6th.			
7 — 7	Rum *Dr.* to Bills Payable, 176l. 8s. for 16 Hhds. qt. 1008 Gallons, at 3s. 6d. per Gallon, bought and received of *Henry Shea*, for which I passed him my Note (No. 2) pay-in five Days for	176	8	00
	7th.			
1 — 2	Profit and Loss *Dr.* to Cash, 2l. 5s. 6d. for so much I have paid *Edmund Brady*, for refusing a Bargain of a Horse.	2	5	6
	Ditto.			
5 — 5	Bills Receivable *Dr.* to Exchange Accompt, with *John Seaton*, 151l. 2s. 6d. for ditto *Seaton's* Bill (No. 3) on *William Roche*, for 150l. at five Days Sight, Exchange at three-fourth's per Cent.	151	2	6
	9th.			
7 — 1	*William Shea*, Executor of *Edmund Kelly*, Dr. to Profit and Loss, 300l. which said *Kelly* had left me as a Legacy, at his Decease, payable by said *Shea*, his Executor.	300	00	00
	12th.			
3 — 6	*John Barns*, Dr. to Claret 100l. for 4 Hhds. at 25l. per Hhd. sold and delivered him on Account.	100	00	00
	14th.			
7 — 2	Bills Payable Dr. to Cash, 176l. 8s. retired my Note No. 2.) from *Henry Shea*, and paid him in full.	176	8	00
	15th.			
2 — 5	Cash, Dr. to Bills Receivable, 151l. 2s. 6d. received of *William Roche*, in full for *Seaton's* Bill (No. 3.)	151	2	6
	19th.			
7 — 7	Herrings Dr. to Rum, 75l. 12s. received in Barter, 72 Barrels, at 21s. per Barrel, for 6 Hhds. Qt. 378 Gallons, at 4s. per Gallon.	75	12	00
	20th.			
2 — 5	Cash *Dr.* to *James Riely*, 160l. for so much received of him, in full for what he owed me.	160	00	00

		£.	s.	d.
	March 23d.			
2 — 6	Caſh *Dr.* to Claret, 96l. for 4 Hhds. at 24l. per Hhd. ſold and delivered *Patrick Cotter*, for which he has given me a Bill on *John Walkely* who has paid it on ſight.	96	00	00
	25th.			
7 — 2	Bills Payable *Dr.* to Caſh, 320l. retired from *John Shea*, *Jaſper Lucas*'s Bill (No. 1.) in Favour of *William Barry*, or Order.	320	00	00
	28th.			
8 — 7	Bonds *Dr.* to *William Shea*, Executor of *Edmund Kelly*, 300l. for the two following, received of ditto *Shea*, in Lieu of a Legacy of 300l. left me, by ditto *Kelly*, at his Deceaſe. viz.			
	Thomas Norton's for 100l. Principal, with Intereſt, at 6 per Ct. per Ann. commencing from the 2d current.	£. 100		
	Dominick Kane's ditto for 200l. Principal, with Intereſt, at 6 per Ct. per Ann. commencing from the 8th of January laſt.	£. 200		
			300	00	00
	30th.			
	Bills Receivable *Dr.* to ſundries 106 4 4 for *James Barry*'s Bill (No. 4.) payable to me or Order on *Peter Power*, at 18 Days, viz.			
5 —	To Pepper, for 10 Brggs, qt. 576 lb. at 14d. per lb.	£. 33 12		
5 5	To Sugar for 64 Loaves, qt. 1138, at 10d.	47 8 4		
7	To Rum, for 2 Hhds. qt. 126 Gals. at 4s. per Gal.	25 4		
			106	4	4
	April 2.			
7 — 2	Bills Receivable *Dr.* to Caſh, 240l. for ſo much paid *Peter Joyce*, for his Bill (No. 5.) on *James O'Brien* and Co. *Dublin*, payable to me, or Order, at 14 Days ſight, Ex. at one-fourth per Ct.	240	00	00
	4th.			
5 —	Bills Receivable *Dr.* to Sundries, 100l. received from *James Kelly*, *Peter Joyce*'s Promiſſory Note (No. 6.) payable to ditto *Kelly*, or Order, on the 28th current, viz.			
6	To *Wilton*'s, for 23 Pieces, qt. 483 Yds. at 4s per Yd.	£. 96 12		
2	To Caſh for the Remainder,	3 8		
			100	00	00

April

		£.	s.	d.
	April 6th.			
5 — 5	Exchange Account with *John Seaton*, *Dr.* to Bills Receivable, at 240l. 12s. for *Peter Joyce's* Bill (No. 5.) which I have remitted do. *Seaton*, on *James O'Brien*, and Co. at 14 Days ſight, payable to me, or Order, for 240l. Exchange at one-fourth per Ct.	240	12	00
	9th.			
2 — 1	Caſh *Dr.* to Profit and Loſs, 150l. for ſo much I have received this Day for a Legacy left me by my Uncle *James*, at his Deceaſe.	150	00	00
	13th.			
2 — 5	Caſh *Dr.* to Sundries, 361l. 9s. 8d. for the following Goods, Sold and Delivered *Dennis Donogan*, viz.			
	To Pepper for 23 Bags, qt. 1268 lb. at 13d. per lb.	£. 68 13 8		
7	To Rum, for 8 Hhds. qt. 504 Gals. at 4s. per Gal.	100 16		
6	To Claret for 8 ditto at 24l. per Hhd.	192		
			361	9 8
	15th.			
8 — 5	Hops *Dr.* to Sundries, 113l. 15s. for 6 Bags, wt. 22 ct. 3qrs. at 5l. per Cent. Bought and Received of *Stephen Coppenger*, viz.			
	To Bills Receivable, for *James Barry's*, Bill (No. 4.) on *Peter Power*, for	£. 106 4 4		
2	To Caſh paid ditto *Coppenger*,	7 10 8		
			113	15 00
	19th.			
8 — 2	Meſſrs. *Rogers*, *Shears* and Co. *Drs.* to Caſh, 833l. for ſo much, lodged in their Bank.	800	00	00
	22d.			
8 — 2	*James Barry* Dr. to Caſh, 106l. 9s 10d. for ſo much paid *Stephen Coppenger*, for ditto *Barry's* Bill on *Peter Power*, payable to me, or Order, for 106l. 4s. 4d. Charges for Proteſt being 5s. 6d.	106	9	10

		£.	s.	d.
	April 25th.			
8 — 10	Redwood Dr. to Sundries, 110l. 6s. 8d. for 10 Casks, qt. 91ct. 3qrs. 22lb. Bought and Received of *William Warren*, at 24s. per Ct. viz.			
2	To Cash paid	£. 40 16 2		
4	To Cambrick, for 5 Pieces, qt. 57 Yds. at 6s. 6d. per Yd.	18 10 6		
7	To Bills payable, for my Note, (No. 3.) at 10 Days,	51 — —		
			110	6 8
8 — 2	27th. *George Needy*, *Dr.* to Cash, 100l. for so much lent him, at 6 per Cent. per Annum.		100	00 00
	30th.			
2 — 1	Cash *Dr.* to Profit and Loss, 120l. for so much, received of *Arthur Connell*, as an Apprentice fee, with his Son *William*.		120	00 00
	May 1st.			
5 — 8	Bills Receivable, *Dr.* to Hops, 85l. 6s. 2d. for 3 Bags, qt. 11ct. 1qr. 14lb. at 7l. per ct sold and delivered *Hamilton Crawford*, for which I have received his Note (No. 7) payable on Demand.		85	6 2
2 — 5	4th. Cash *Dr.* to Bills Receivable, 100l. so much received of *Peter Joyce*, in full for his Note (No. 6)		100	00 00
	6th.			
2 — 7	Wool *Dr.* to Bills Payable, 280l. for 8 Bags, qt. 448 Stones, at 12s 6d. per Stone, Bought and received of *Patrick Lynch*, for which I have passed ditto *Lynch* my Note (No. 4) payable at one Month for		280	00 00
	7th.			
2 — 4	Cash *Dr.* to *Jasper Herrick*, 132l. for so much I have received of him, in full for Tobacco.		132	00 00
	8th.			
7 — 2	Bills Payable *Dr.* to Cash, 51l. retired my Note (No. 3) from *William Warren*, and paid him in full.		51	00 00

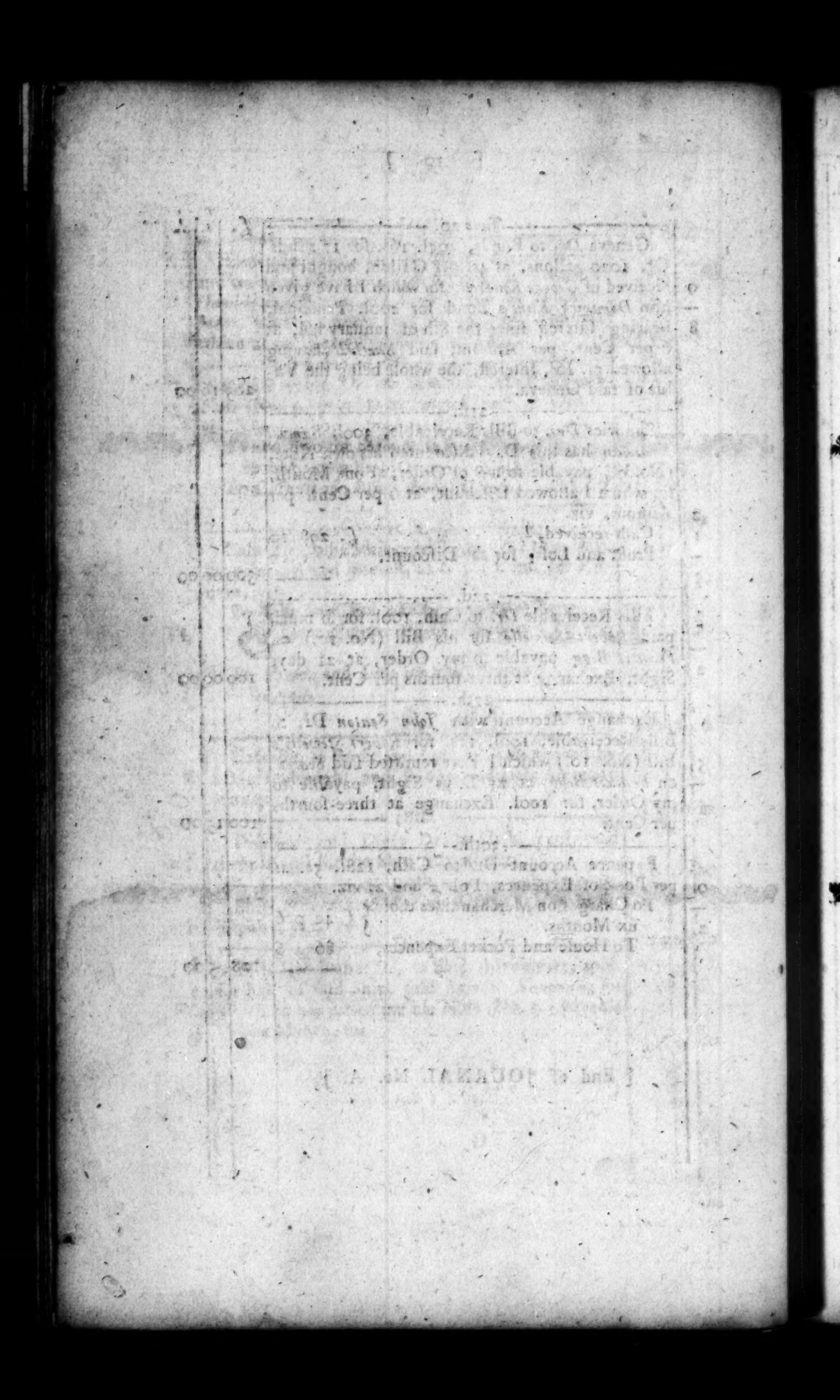
		£.	s.	d.
	May 9th.			
5	Bills Receivable *Dr.* to Sundries, 100l. diſcounted a Bill (No. 8.) for *Cain Mahony* at 6 per Cent. per Annum, drawn by *James Boyce* on *James Kelly* of Pope's-Quay, for 100l. Payable to ditto *Mahony* or Order on the 28th current, viz.			
2	To Caſh paid £. 99 13 9			
1	To Profit and Loſs for Diſcount. 6 3			
		100	00	00
	12th.			
2	Caſh *Dr.* to *James Barry*, 106l. 4s 4d. for ſo much received from ditto *Barry*, for his Bill on			
8	*Peter Power*, and abated him the Proteſt.	106	4	4
	16th.			
1	Profit and Loſs, *Dr.* to Caſh 45l. 12s 6d. Loſt			
2	my Purſe containing 40 Guineas, charges for Advertiſing 2s 6d.	45	12	6
	18th.			
2	Caſh *Dr.* to *Thomas Thomas*, received of him			
3	in full.	56	18	8
	22d.			
9	Raw Silk, *Dr.* to Sundries, 85l. 16s. for 4 Bales			
	qt. 286lb. Bought and received of *David Duan*, at 6s. per lb. viz.			
5	To Bills Receiveable, for *Hamilton Crawford's* Note (No. 7) payable to me or Order, on Demand, for £. 85 6 2			
2	To Caſh paid 9 10			
		85	16	00
	27th.			
9	Ship Adventurer, *Dr.* to *Delaboide* and *Digby*,			
9	550l. for ditto Ship payable in 18 Days	550	00	00
	29th.			
1	Profit and Loſs, *Dr.* to *George Needy*, 100l.			
8	ditto *Needy* has failed in ſuch circumſtances that what he owed me is Loſt beyond Recovery.	100	00	00
	31ſt.			
2	Caſh *Dr.* to Bills Receivable 100l. for ſo much			
5	received from *James Kelly*, in full for *Mahony*'s Bill, (No. 8.)	100	00	00
	Ditto.			
2	Caſh *Dr.* to Inſurance Account 75l. for ſo much			
9	I have received from *Jacob Fanciful*, for Inſuring 3000l. on wares Shipped by him in the Speedwell from Cork to Liſbon, at 2 and half per Cent.	75	00	00

June

		£.	s.	d.
	June 3.			
6 -- 8	Houſes in Cork, *Dr.* to *Meſſrs. Rogers, Sheart* and co. 180l. for my Bill on ditto co. in favour of *David Builder*, in full for a Houſe in Hanover ſtreet, paying a profit rent of 12l. per Annum, which at 15 Years Purchaſe comes to	180	00	00
	6th.			
7 -- 9 2	Bills Payable *Dr.* to Sundries, 280l. for my Note (No. 4.) payable to *Patrick Lynch*, or Order, viz. To raw Silk for four Bales qt. 286 lb. at 9s. per lb. £. 128 14 To Caſh paid *Robert Stevelly*, 151 6	280	00	00
	10th.			
2 -- 4 1	Caſh *Dr.* to Sundries, 306l. received this Day, for principtl and intereſt, at 6 per Cent. per Annum, viz. To *John Bourke* of *Bandon*, for Principal lent him the 4th of February laſt, £. 300. To Profit and Loſs for four Months Intereſt, 6	306	00	00
	14th.			
2 -- 1	Caſh *Dr.* to Profit and Loſs, 5l. 10s. gained by a Horſe, bought and ſold immediately for ready Money.	5	10	00
	18th.			
9 -- 2	*Delaboide* and *Digby Dr.* to Caſh, 550l. paid them in full for the Ship Adventurer.	550	00	00
	19th.			
9 --	Ship Adventurer *Dr.* to Caſh, 24l. paid for Repairs, &c.	24	00	00
	Ditto.			
2 5 -- 9	Bills Receivable Dr. to Ship Adventurer, 300l. for half of ſaid Ship, ſold *Samuel Newman*, for which he has paſſed me his Note (No. 9.) payable in one Month, for	300	00	00

		£.	s.	d.
	June 20.			
9 — 8	Geneva *Dr.* to Bonds, 205l. 16s. for 17 Hhds Qt. 1029 gallons, at 4s. per Gallon, bought and received of *George Knethell*, for which I have given him *Dominick Kane*'s Bond for 200l. Principal, bearing Intereſt ſince the 8th of January laſt, at 6 per Cent. per Annum, ſaid *Knethell* having allowed 5l. 16s. Intereſt, the whole being the Value of ſaid Geneva.	205	16	00
	21ſt.			
2 1 — 5	Sundries *Drs.* to Bills Receivable, 300l. *Samuel Newman* has this Day diſcounted his own Note, (No. 9.) payable to me or Order, at one Month, for which I allowed Diſcount, at 6 per Cent. per Annum, viz. Caſh received, £. 298 10 Profit and Loſs, for the Diſcount. 1 10	300	00	00
	22d.			
5 — 2	Bills Receivable *Dr.* to Caſh, 100l. for ſo much paid *Robert Stevelly* for his Bill (No. 10.) on *Francis Begg*, payable to my Order, at 21 days Sight, Exchange at three-fourths per Cent.	100	00	00
	27th.			
5 — 5	Exchange Account with *John Seaton* Dr. to Bills Receivable, 100l. 15s. for *Robert Stevelly*'s Bill (No. 10.) which I have remitted ſaid *Seaton*, on *Francis Begg*, at 21 Days Sight, payable to my Order, for 100l. Exchange at three-fourths per Cent.	100	15	00
	30th.			
9 — 2	Expence Account Dr. to Caſh, 128l. 5s. as per Book of Expences, Fol. 1 and 2, viz. To Charges on Merchandizes thoſe ſix Months. £. 42 0 6 To Houſe and Pocket Expences, 86 4 6	128	5	00

[End of JOURNAL No. A.]



LEDGER,

No. A.

A.

B.

	Fol.
Butter,	3
Barns (John)	3
Beasly (John)	4
Bourk (John)	4
Bills Receivable,	5
Broad Cloth,	6
Buttons,	6
Bills Payable,	7
Bonds,	8
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Balance,	10

C.

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Check,	3
Cotton,	3
Cambrick,	4
Claret,	6

D.

Delahoide and Digby, 9

E.

Ex. Acc. with J. Seaton,	5
Expences,	9

F.

G.

Gray (Joseph and Pope)	3
Geneva	9

H.

Herrick (Jasper)	4
Houses in Cork,	6
Herrings,	7
Hops,	8

I.

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K.

L.

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Lawn,	4
Litchfield (John)	4
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M.

N.

	Fol.
Needy (George)	8

O.

P.

	Fol.
Profit and Loſs,	1
Pepper,	5
Poplins,	6

Q.

R.

	Fol.
Ribbands,	4
Reily (James)	5
Rum,	7
Rogers, Shears, and Co.	8
Redwood,	8

S.

	Fol.
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Stockings,	4
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Shaloon,	6
Silk,	7
Shea (Wm.) Executor,	7
Silk (Raw)	9
Ship Adventure,	9

T.

	Fol.
Tobacco,	3
Thomas Thomas,	3

V.

W.

Wiltons,	6
Wool,	8

X.

Y.

Z.

1773		Stock	Dr.	F.	L.	s.	d.
June	30	To Ballance for my neat Stock,		10	5918	7	1

May	7	Profit and Loſs	Dr.				
	16	To Caſh, for refuſing a Bargain of a horſe,		2	2	5	6
	29	To ditto, loſt my purſe,		2	45	12	6
	21	To *George Needy*, loſt by him,		8	100	00	00
	30	To Bills Receivable, loſt by *Samuel Newman's*, for Diſcount,		5	1	10	00
	—	To *James Barry*, abated him,		8		5	6
	—	To Expence Account, loſt by that Account,		9	128	5	00
		To Stock gained theſe ſix Months,		1	918	7	1
					1196	5	7

Contra

1773		Contra	Cr.	F.	£.	s.	d.
Jan.	1	By Cash, for ready Specie,		2	5000	00	00
		By Profit and Loss for my neat Gain,		1	918	7	1
					5918	7	1

		Contra	Cr.				
Mar	9	By *William Shea*, Executor of *Edmund Kelly*, for a Legacy,		7	300	00	00
Apr.	9	By Cash received, (my Uncle *James*'s Legacy)		2	150	00	00
	30	By ditto received from *Arthur Connell*, with his son *William*,		2	120	00	00
May	9	By Bills receivable, gained by Discount,		5	0	6	3
June	10	By Cash received for four Months Interest,		2	6	00	00
	14	By Cash gained by a Horse Race,		2	5	10	00
	30	By Linen, gained by that Account, in closing Accounts,		2	85	15	8
		By Butter, - ditto, - ditto,		3	45	4	6
		By Tobacco, ditto, - ditto,		3	94	2	1
		By Check, - ditto, - ditto,		3	8	2	8
		By Cotton, ditto, - ditto,		3	16	8	00
		By Cambrick, ditto, - ditto,		4	23	00	6
		By Stockings, ditto, - ditto,		4	7	16	00
		By Lawn, ditto, - ditto,		4	40	14	3
		By Ribbands, ditto, - ditto,		4	19	14	00
		By Bills Receivable, ditto, - ditto,		4	1	7	00
		By Pepper, ditto, - ditto,		5	10	1	8
		By Sugar, ditto, - ditto,		5	4	14	10
		By Wiltons, ditto, - ditto,		5	12	1	6
		By Claret, ditto, - ditto,		6	68	00	00
		By Rum, ditto, - ditto,		6	25	4	00
		By Bonds, ditto, - ditto,		7	5	16	00
		By Hopps, ditto, - ditto,		8	28	8	8
		By Raw Silk, ditto, - ditto,		8	42	18	00
		By Insurance Account, - ditto,		9	75	00	00
					1196	5	7

1773		Cash Dr.	F.	£.	s.	d.
Jan.	1	To Stock, for ready Specie,	1	5000	00	00
	10	To Linen received from *John Readyzash*,	2	110	00	6
	18	To Butter received from *James Pierce*,	3	346	14	6
	25	To Tobacco, received from *Jasper Herrick*,	3	133	14	1
Feb.	16	To Sundries received from *James Reily*,		163	6	00
	19	To *John Litchfield*, received from him in full,	4	197	00	00
	24	To Bills Receivable received from *Jasper Lucas*, for *Seaton's* Bill,	5	251	5	00
Mar	1	To Cotton received in Barter,	3	19	5	00
	15	To Bills Receivable, received from *William Roche*,	5	151	2	6
	20	To *James Reily*, received from him,	5	160	00	00
	23	To Claret received from *Patrick Cotter*,	6	96	00	00
Apr.	9	To Profit and Loss, received for a Legacy left me by Uncle *James*,	1	150	00	00
	13	To Sundries received from *Dennis Donogan*,		361	9	8
	30	To Profit and Loss received from *Arthur Connell* as an Apprentice-Fee,	1	120	00	00
May	4	To Bills Receivable, received from *Peter Joyce*,	5	100	00	00
	7	To *Jasper Herrick*, received from him in full,	4	132	00	00
	12	To *James Barry*, received from him.	8	106	4	4
	18	To *Thomas Thomas*, received from him in full,	3	56	18	8
	31	To Bills Receivable, received from *James Kelly*, for *Mahony's* Bill,	5	100	00	00
		To Insurance Account, for Insurance made to *Jacob Fanciful*,	9	75	00	00
June	10	To Sundries received from *John Bourk*,		306	00	00
	14	To Profit and Loss gained by a Horse Race.	1	5	10	00
	21	To Bills Receivable, received from *Samuel Newman*,	5	289	10	00
			1	8440	00	3

		Linen Dr.	Ps.	Yds.			£.	s.	d.
Jan.	3	To Cash bought of *Wm. Edward*,	30	733	at 3s. 6d. p. yard.	2	128	5	6
	21	To Sundries bought of *John Beasly*	40	942	at 4s. per yd.		188	8	0
	30	To Profit and Loss, gained by this Accompt,				1	85	15	8
			70	1675			402	9	2

1773		Contra Cr.	F.	£.	s.	d.
Jan.	3	By Linen, paid *William Edwards*,	2	128	5	6
	14	By Tobacco, paid *John Barns*,	3	276	8	00
	21	By Sundries, paid *John Beasly*,	4	333	13	4
Feb.	2	By Ribbands, paid *Patrick Mealy*,	4	177	6	00
	4	By *John Bourk*, lent him,	4	300	00	00
	7	By *Joseph* and *Pope Gray*, paid them,	3	301	10	00
	23	By Sundries, paid *Robert Roberts*,		446	7	6
	27	By Houses in *Cork*, paid *William Austin*,	6	200	00	00
Mar.	7	By Profit and Loss, paid *Edmund Brady*, for refusing a Bargin,	1	2	5	6
	14	By Bills payable, paid *Henry Shea*,	7	176	8	00
	25	By Ditto paid *John Shea*, in full for *Jasper Lucas's*,	7	320	00	00
Apr.	2	By Bills receivable, paid *Peter Joyce*, for one on *James O'Brien* and Company,	5	240	00	00
	4	By Ditto, paid *James Kelly*,	5	3	8	00
	15	By Hops, paid *Stephen Coppinger*,	8	7	10	8
	19	By Messrs. *Rogers*, *Shears* and Co. Lodged in their Bank,	8	800	00	00
	22	By *James Barry*, paid for his bill on *Peter Power*,	8	106	9	10
	25	By Redwood, paid *William Warren*,	8	40	16	2
	27	By *George Needy*, Lent him,	8	100	00	00
May	8	By Bills payable, paid *William Warren*,	7	51	00	00
	9	By Bills receivable, paid *Cain Mahony*, for *James Boyce's* on *James Kelly*,	5	99	13	9
	16	By Profit and Loss, lost my Purse, with charges of Advertizing,	1	45	12	6
	22	By Raw silk, paid *David Duan*,	9		9	10
June	6	By Bills payable, paid *Robert Stevelly*, for my Note to *Patrick Lynch*,	7	151	6	00
	18	By *Delaboide* and *Digby*, paid them	9	550	00	00
	19	By Ship Adventurer, paid the Master his bill of Repairs,	9	24	00	00
	22	By Bills receivable, paid *Robert Stevelly*, for his Bill on *Francis Begg*,	5	100	00	00
	30	By Expences, paid Sundry Charges,	9	128	5	00
		By Balance remaining,	10	3329	4	8
				8440	00	3

		Contra Cr.	Ps.	Yds.		F.	£.	s.	d.
Jan.	10	By Cash for	20	489	at 4s. 6d. p. Yard.	2	110	00	6
	21	By *Thomas Thomas* Sold him,	10	244	at 4s. 8d. p. yard,	3	56	18	8
	16	By Sundries, Sold *James Riely*,	40	942	at 5s. p. yd.		235	10	00
			70	1675			402	9	2

Butter Dr.

1773			Casks	Ct.	qrs.	lb.		F.	£.	s.	d.
Jan.	6	To *Joseph & Pope Gray*, bought of them,	250	150	3	—	at 40s. p. ct.	3	301	10	00
June	30	To Profit and Loss, gain'd by this Account.						1	45	4	6
									346	14	6

Joseph and Pope Gray, Dr.

Feb.	7	To Cash paid them in full,						1	301	10	00

Tobacco Dr.

			Hhds.	lb.						
Jan.	14	To Sundries, bought of *John Barns*,	20	13968	at 7d. p. lb.			407	8	00
June	30	To Profit and Loss, gain'd by this Account.						1	94	2	1
			20	13968					501	10	1

John Barns Dr.

Jan.	21	To Claret, Sold him on Account.						6	100	00	00
		To Balance, due to him,						10	31	00	00
									131	00	00

Thomas Thomas Dr.

Jan.	21	To Linen, sold him at 4 Months,						2	56	18	8

Check Dr.

			Ps.	Yds.						
Jan.	21	To Sundries bought of *John Beasly*,	30	976	at 10d. p. yard.			40	13	4
June	30	To Profit and Loss, gain'd by this Account.						1	8	2	8
									48	16	00

Cotton Dr.

			Ps.	Yds.						
Jan.	21	To Sundries, bought of *John Beasly*,	56	984	at 2s. p. yard.				98	8	00
June	30	To Profit and Loss, gain'd by this Account.						1	16	8	00
			56	984					114	16	00

Contra. **Cr.**

			Casks	Ct:	qrs.	lb.		F.	£.	s.	d.
Jan.	18	By Cash, Sold *James Pierce*,	250	150	3	—	at 46s. p. Ct.	2	346	14	6

Contra **Cr.**

					F.	£.	s.	d.
Jan.	6	By Butter, due at one Month,			3	301	10	00

Contra **Cr.**

			Hhds.	lb.		F.	£.	s.	d.
Jan.	25	By Sundries, Sold *Jasper Herrick*,	10	6894	at 9d.f. p. lb.		265	14	1
	31	By Lawn, delivered in Barter,	10	7074	at 8d.	4	235	16	00
			20	13968			501	10	1

Contra **Cr.**

					F.	£.	s.	d.
Jan.	14	By Tobacco due at 5 Months,			3	131	00	00

Contra **Cr.**

					F.	£.	s.	d.
May	18	By Cash received of him in full,			2	56	18	8

Contra **Cr.**

			Ps.	Yds.		F.	£.	s.	d.
Feb.	16	By Sundries Sold *James Riely*,	30	976	at 12p. yard.		48	16	00

Contra **Cr.**

			Ps.	Yds.		F.	£.	s.	d.
Feb.	27	By Bills receivable Sold *John Roche*,	30	531	at 2s 4d p. yd	5	61	19	00
Mar.	1	By Sundries delivered in Barter.	26	453	at 2s. 4d.		52	17	00
			56	984			114	16	00

Cambrick Dr.

1773			Ps.	Yds.		F.	£.	s.	d.
Jan.	21	To Sundries, bought of *John Beasly*,	36	432	at 5s. p. yd.		108	00	00
June	30	To Profit and Loss gain'd by this Account	—	—		1	23	00	6
			36	432			131	00	6

Stockings Dr.

			Doz.		F.	£.	s.	d.
Jan.	30	To Sundries bought of *John Beasly*,	36	at 24s. p. Dozen.		43	4	00
June	21	To Profit and Loss gain'd by this Account,	—		1	7	16	00
			36			51	00	00

John Beasly Dr,

			F.	£.	s.	d.
June	30	To Balance due to him,	10	145	00	00

Jasper Herrick Dr,

			F.	£.	s.	d.
Jan.	25	To Tobacco Sold him at 3 Months,	3	132	00	00

Lawn Dr,

			Ps.	Yds.		F.	£.	s.	d.
Jan.	30	To Tobacco received in Barter,	84	2358	at 2s. p. yard.	3	235	16	00
June	31	To Profit and Loss gain'd by this Accompt.	—	—		1	40	14	3
			84	2358			276	10	3

Ribbands Dr,

			Ps.	Yds.		F.	£.	s.	d.
Feb.	2	To Cash bought of *Patrick Mealy*,	394	9456	at 4d. h. p. yd.	2	177	6	00
June	30	To Profit and Loss gain'd by this Accompt.				1	19	14	00
							197	00	00

John Bourk Dr,

			F.	£.	s.	d.
Feb.	4	To Cash lent him at 6 p. Cent p. Annum.	2	300	00	00

John Litchfield Dr,

			F.	£.	s.	d.
Feb.	9	To Ribbands sold him on Demand,	4	197	00	00

1773		Contra Cr.	Ps.	Yds.		F.	£.	s.	d.
Feb.	27	By Bills receivable sold *John Roche*,	31	375	at 6s. p. Yard.	5	112	10	00
Apr.	25	By Redwood sold *William Warren*,	5	57	at 6s. 6d.	8	18	10	6
			36	432			131	00	6

		Contra Cr.	Dozen.		F.	£.	s.	d.
Feb.	16	By Sundries sold *James Riely*,	26	at 30s. per Dozen.	1	39	00	00
June	30	By Balance remaining unsold,	10	at 24s. per	10	12	00	00
			36			51	00	00

		Contra Cr.	F.	£.	s.	d.
Jan.	21	By Sundries due in 6 Months,		145	00	00

		Contra Cr.	F.	£.	s.	d.
May	7	By Cash received in full.	2	132	00	00

		Contra Cr.	Ps.	Yds.		F.	£.	s.	d.
Feb.	12	By Sundries delivered in Barter,	40	1079	at 2s. 6d. p. Yd.		134	17	6
	27	By Bills receivable sold *John Roche*,	40	1099	at 2s. 3d.	5	123	12	9
June	30	By Ballance remaining unsold.	4	180	at 2s.	10	18	00	00
			84	2358			276	10	3

		Contra Cr.	Ps.	Yds.		F.	£.	s.	d.
Feb.	9	By *John Litchfield* sold him,	394	9456	at 5d. p. Yd.	4	197	00	00

		Contra Cr.	F.	£.	s.	d.
June	10	By Cash received in full.	2	300	00	00

		Contra Cr.	F.	£.	s.	d.
Feb.	19	By Cash received in full.	2	197	00	00

Bills Receivable Dr.

1773			When due.	N. Speed.	N. Rd.		F.	£.	s.	d.
Feb.	11	To Ex. Account with *John Seaton* for one on *Jasper Lucas*,	Feb.	24	1	1	5	151	5	
	27	To Sundries for *John Roche's*, on *Francis Carlton*,	July	30	2	3		298	1	9
Mar.	7	To Ex. Account with *John Seaton*, for one on *William Roche*,	March	15	3	5	5	151	2	6
	30	To Sundries for *James Barry's* on *Peter Power*,	April	21	4	4		106	4	4
Apr.	2	To Cash paid *Peter Joyce* for one on *James O'Brien* and Co.	uncer.		5	6	2	240	00	00
	4	To Sundries for *Peter Joyce's* Promissory Note received from *James Kelly*,	May	1	6	7		100	00	00
May	1	To Hops for *Hamilton Crawford's* Note,	on dem.		7	8	8	85	6	2
	9	To Sundries for *Cain Mahony's* Indorsement on *James Kelly's*,	May	31	8	9		100	00	00
June	19	To Ship Adventurer for *Samuel Newman's* Note,	July	22	9	10	9	300	00	00
	22	To Cash paid *Robert Stevelly* for his Bill on *Francis Begg*,	uncer.		10	2	2	100	00	00
	30	To Profit and Loss gained by this Account,							1	7	00
								1733	6	9

Ex. Acct. with John Seaton Dr.

			Dublin Exchange. l.	s.	d.					
Apr.	6	To Bills receivable for *Peter Joyce* on *James O'Brien*, and Co.	240			at 1-fourth.	5	240	12	00
June	27	To ditto for *Robert Stevelly*, on *Francis Begg*,	100			at 3-fourths.	5	100	15	00
	30	To Balance due to *John Seaton*,					10	61	00	6
								402	7	6

Pepper Dr.

			Bgs.	lb.					
Feb.	12	To Lawn received in Barter,	33	1844	at 12d. p. lb.	4	92	4	00
						1	10	1	8
June	30	To Profit and Loss gained by this Account,					102	5	8

Sugar Dr.

			Lvs.	lb.					
Feb.	12	To Lawn received in Barter,	64	1138	at 9d. p. lb.	4	42	13	6
						1	4	14	10
June	30	To Profit and Loss gained by this Account,					47	8	4

James Reily Dr.

Feb.	16	To Sundries sold him as per Journal at one Month.				160	00	00

Contra Cr.

1773			N. to rec.	No. paid.	F.	£.	s.	d.
Feb.	24	By Cash for Contra Bill received,	1	1	2	251	5	
Mar.	25	By ditto, ditto,	2	3	2	151	2	6
Apr.	6	By Ex. Acct. with *John Seaton* sent ditto *Seaton* Contra Bill Ex. at 1-fourth,	3	5	5	240	12	
	15	By Hops for Contra Bill received,	4	4	8	106	4	4
May	4	By Cash for ditto Note received,	5	6	2	100		
	22	By Raw Silk for ditto Note received,	6	7	9	85	6	2
	31	By Cash for ditto Bill received,	7	8	2	100		
June	21	By Sundries for ditto Bill received,	8	9		300		
	27	By Ex. Acct. with *John Seaton* sent ditto *Seaton* Contra Bill Ex. 3-fourths,	9	10	5	100	15	
		By Ballance for Contra Bill remaining,	10	2	10	298	1	
						1733	6	9

Contra Cr.

			Dublin l. s. d.		Exchange.			
Feb.	11	By Bills Receivable for *Seaton* on *Jasper Lucas*,	250		at 1-half.	5	251	5	
Mar.	7	By ditto for ditto's on *William Roche* for,	150		at 3-fourths.	5	151	2	6
							402	7	6

Contra Cr.

			Bgs.	lb.					
Mar.	30	By Bills Receivable sold *James Barry*,	10	576	at 14d. p. lb.	5	33	12	
Apr.	13	By Cash sold *Dennis Donogan*,	23	1268	at 13d.	2	68	13	8
			33	1844			102	5	8

Contra Cr.

			Lvs.	lb.					
Mar.	30	By Bills Receivable sold *James Barry*,	64	1138	at 10d. p. lb.	5	47	8	4

Contra Cr.

Mar.	20	By Cash Received in full,	2	160	00	00

1773			F.	£.	s.	d.
		Broad Cloth Dr.				
		Ps. Yds.				
Feb.	23	To Cash bought of *Robert Roberts*, | 20 | 580 | at 10s. p. Yd.	2	290	00	00
		Shaloon Dr.				
		Ps. Yds.				
Feb.	23	To Cash bought of *Robert Roberts*, | 30 | 660 | at 12d. p. Yd.	2	33	00	00
		Poplins Dr.				
		Ps. Yds:				
Feb.	23	To Cash bought of *Robert Roberts*, | 14 | 294 | at 18d. p. Yd.	2	22	1	00
		Wiltons Dr,				
		Ps. Yds.				
Feb.	23	To Cash bought of *Robert Roberts*, | 23 | 483 | at 3s. 6d. p. yd.	2	84	10	6
June	30	To Profit and Loss gained by this Account,	1	12	1	6
				96	12	00
		Buttons Dr.				
		Gross.				
Feb.	23	To Cash bought of *Robert Roberts*, | 56 | at 6s. per Gross.	2	16	16	00
		Houses in Cork Dr,				
Feb.	27	To Cash paid for 1 in *Broad-lane*,	2	200	00	00
June	3	To Messrs. *Rogers, Shears* and Co. bought 1 in *Hanover-street*	8	180	00	00
				380	00	00
		Claret Dr,				
		Hhds.				
Feb.	28	To *Jasper Lucas* bought of him, | 16 | at 20l. per Hogshead.	7	320	00	00
June	30	To Profit and Loss gained by this Account,	1	68	00	00
				388	00	00

1773		Contra Cr,		F.	£.	s.	d.
			Ps. Yds.				
June	3	By Balance remaining unsold	20 | 580 | at 10s. p. yard,	10	290	00	00
		N. B. Broad cloth, Shalloon, Poplins and Buttons, are all under the title of Woollen Drapery, in the next set.					
		Contra Cr,					
			Ps. Yds				
June	30	By Balance remaining unsold,	30 | 660 | at 12d. per. yd.	10	33	00	00
		Contra Cr,					
			Ps. Yds.				
June	30	By Balance remaining unsold,	14 | 294 | at 18d. p. yard.	10	22	1	00
		Contra Cr.					
			Ps. Yds.				
Apr.	4	By Bills receivable, sold *James Kelly*, on *Joyce's* Note;	23 | 483 | at 4s. p.	5	96	12	00
		Contra Cr,					
			Grofs,				
June	30	By Balance remaining unsold,	56 | at 6s. per Grofs,	10	16	16	00
		Contra Cr,					
June	30	By Balance remaining on hand for Contra side;		10	380	00	00
		Contra Cr,					
			Hhds.				
Mar.	12	By *John Barns*, sold him on Acct.	4 | at 25l. per Hhd.	3	100	00	00
	23	By Cash sold *Patrick Cotter*,	4 | at 24l. per,	2	96	00	00
Apr.	13	By Do. sold *Dennis Donogan*,	8 | at 24. per.	2	192	00	00
			16		388	00	00

Jaſper Lucas Dr,

1773			F.	£.	s.	d.
Mar.	4	To Bills Payable, for one in Favour of *William Barry*	7	320	00	00

Silk Dr,

			Ps.	Yds.					
Mar.	1	To Cotton received in barter,	5	112	at 6s. per yard,	3	33	12	00

Bills Payable Dr,

			No. out.	No. pd.				
Mar.	14	To Caſh for Contra Note retired,	1	2	2	176	8	00
	25	To Ditto for ditto Bill retired,	2	1	2	320	00	00
May	8	To Ditto for ditto Note retired,	3	3	2	51	00	00
June	6	To Sundries for Ditto ditto,	4	4		280	00	00
						827	8	

Rum Dr.

			Hhds.	Gall.					
Mar.	6	To Bills payable, bought of *Henry Shea*,	16	1008	at 3s. 6d. per	7	176	8	00
June	30	To Profit and Loſs gain'd by this Accompt,				1	25	4	00
							201	12	00

W. Shea, Exer. of E. Kelly, Dr.

Mar.	9	To Profit and Loſs, for a Legacy left me by ſaid Kelly,				1	300	00	00

Herrings Dr.

			Brls,					
Mar.	19	To Rum received in Barter,	72		at 21s per bl.	7	75	12	00

1773 **Contra** **Cr.**

			F	£.	s.	d.
Feb. 28	By Claret due in 5 Days,		6	320	00	00

Contra **Cr.**

		Ps.	Yds.					
June 30	By Balance remaining unsold,	5	112	at 6s. p. yard,	10	33	00	00

Contra **Cr.**

		When due	No. ouc.	No. pd.	F	£.	s.	d.
Mar. 4	By *Jasper Lucas*, for one in favour of *W. Barry*,	March 25	1	2	7	320	00	00
6	By Rum for my Note, to *Henry Shea*,	Ditto 14	2	1	7	176	8	00
Apr. 25	By Redwood, for my Note to *W. Warren*,	May 8	3	3	8	51	00	00
May 6	By Wool, for my Note to *Patrick Lynch*,	June 9	4	4	8	280	00	00
						827	8	00

Contra **Cr.**

		Hhds.	Gall.		F	£.	s.	d.
Mar. 19	By Herrings, delivered in Barter,	6	378	at 4s. p. gal.	7	75	12	00
30	By Bills Receivable, Sold *James Barry*,	2	126	at 4s.	5	25	4	00
Apr. 13	By Cash, Sold *Dennis Donegan*,	8	504	at 4s.	2	100	16	00
						201	12	00

Contra **Cr.**

		F	£.	s.	d.
Mar. 28	By Bonds received in full,	8	300	00	00

Contra **Cr.**

		Barls.		F	£.	s.	d.
June 30	By Balance remaining unsold,	72	at 21s. per.	10	75	12	00

1773			F.	£.	s.	d.
	Bonds	**Dr,**				
Mar. 28	To *William Shea*, Exr. of *Edmund Kelly*, for *Thomas Norton's*		7	100	00	00
	for *Dominick Kane's*,			200	00	00
June 30	To Profit and Loss, gained by this Accompt,		1	5	16	00
				305	16	00
	Hops	**Dr,**				
		Bgs. Ct. qr. lb.				
Apr. 15	To Sundries bought of *Stephen Coppinger*,	6 22 3 — at 5l. p. ct		113	15	00
June 30	To Profit and Loss gain'd by this Accompt,		1	28	8	8
		6 22 3 —		142	3	8
	Messrs. Rogers, Shears & co.	**Drs.**				
Apr. 19	To Cash Lodged in their Bank,		2	800	00	00
				800	00	00
	James Barry	**Dr.**				
Apr. 22	To Cash, paid for his Bill on *Peter Power*, being protested,		2	106	09	10
	Redwood	**Dr,**				
		Casks, Ct. qr. lb.				
Apr. 25	To Sundries, bought of *William Warren*,	10 91 3 22 at 24s. p. Ct.		110	06	8
	George Needy	**Dr,**				
Apr. 27	To Cash, lent him at 6 p. Cent p. Annum,		2	100	00	00
	Wool	**Dr,**				
		Bags, Sts.				
May 6	To Bills payable bought of *Patrick Lynch*,	8 448 at 12s 6d. p. St.	7	280	00	00

1773 **Contra** **Cr.**

			F.	£.	s.	d.
June 20	By Geneva, for *Dominick Kane's*, Principal and Intereſt,		9	205	16	00
	By Balance, for *Thomas Norton's*, remaining,		10	100	00	00
				305	16	00

Contra **Cr.**

		Bgs	C.	qr.	lb		F.	£.	s.	d.
May 1	By Bills receivable, ſold *H. Crawford*,	3	11	1	14	at 7l. 10s. p. ct.	5	85	6	2
June 30	By Balance, remaining unſold.	3	11	1	14	at 5l. p. ct.	10	56	17	6
		6	22	3				142	3	8

Contra **Cr.**

			F.	£.	s.	d.
June 3	By Houſes in Cork, for my Bill in favour of *David Builder*,		6	180	00	00
30	By Balance due to me,		10	620	00	00
				800	00	00

Contra **Cr.**

			F.	£.	s.	d.
May 12	By Caſh received, and abated him the Proteſt,		2	106	4	4
June 30	By Profit and Loſs, loſt by this Account.		1		5	6
				106	9	10

Contra **Cr.**

		Cſks.	C.	qr.	lb.		F.	£.	s.	d.
June 30	By Redwood, remaining unſold	10	91	3	22	at 24s. p.	10	110	6	8

Contra **Cr.**

			F.	£.	s.	d.
May 29	By Profit and Loſs, loſt by this Account,		1	100	00	00

Contra **Cr.**

		Bgs.	Stones.		F.	£.	s.	d.
June 30	By Balance, remaining unſold	8	448	at 12s. 6d. per	10	280	00	00

1773						F.	£.	s.	d.
		Raw Silk					**Dr,**		
			Bls.	lb.					
May	22	To Sundries, bought of *David Duan*,	4	286	at 6s. p. lb.		85	16	00
June	30	To Profit and Loſs, gained by this Acc.				1	42	18	00
							128	14	00
		Ship Adventurer					**Dr.**		
May	27	To *Delahoide* and *Digby*, bought of them,				9	550	00	00
June	19	To Caſh, paid for a Bill of Repairs.				2	24	00	00
							574	00	00
		Delahoide and Digby					**Drs.**		
June	18	To Caſh paid them in full,				2	550	00	00
		Inſurance Account					**Dr.**		
June	30	To Profit and Loſs, gained by this Account,				1	75	00	00
		Geneva					**Dr,**		
			Hhds.	Gall.					
June	20	To Bonds, bought of *George Knethell*,	17	1029	at 4s. p. gal.	8	205	16	00
		Expences					**Dr,**		
June	30	To Caſh, paid Charges on Merchandizes, thoſe 6 Months,				2	42	00	6
		To Do. for Houſe and Pocket Expences.					86	4	6
							128	5	00

1773	Contra	Cr.		F.	£.	s.	d.
		Bls.	lb.				
June 6	By Bills payable ſold *Robert Stewely*	4	286 at 9s. p. lb.	5	128	14	00

	Contra	Cr.					
June 19	By Bills receivable ſold *Samuel Newman* half for			5	300	00	00
30	By Balance remaining for my half,			10	274	00	00
					574	00	00

	Contra	Cr.					
May 27	By ſhip Adventurer payable in 18 Days			9	550	00	00

	Contra	Cr.					
May 31	By Caſh for Inſuring 3000l. on wares to Liſbon			2	75	00	00

	Contra	Cr.					
		Hhds.	gals.				
June 31	By Balance remaining unſold	17	1029 at 4s. p.	10	205	16	00

N. B. This is brought under the title of Spirituous Liquours into the next ſet.

	Contra	Cr.					
June 30	By Profit and Loſs by this Account			1	128	5	00

1773	Balance	Dr.	F.	£.	s.	d.
June 30	To Cash remaining in Hand,		2	3329	4	8
	To Stockings for 10 Dozen, at 24s. p. Dozn.		4	12	00	00
	To Lawn, for 4 Pieces, qt. 180 Yds. at 2s. p. Yd.		4	18	00	00
	To Bills receivable (No. 2.) for *John Roche*, on *Francis Carlton*, due July 30		5	298		9
	To Woollen Drapery, for 20 ps. Broad Cloth, qt. 580 Yds. at 10s. p. Yd.		6	290	00	00
	To ditto for 30 Pieces Shalloon, 660 Yds. at 12d. p. Yd.		6	33	00	00
	To ditto for 14 ditto Poplins, 294 Yds. at 18d. p. Yd.		6	22		00
	To ditto for 56 Groſs Buttons, at 6s. p. Groſs,		6	16	16	00
	To Houſes in Cork, for one in Broad-lane, coſt		6	200	00	00
	——————ditto in Hanover-ſtreet			180	00	00
	To Silk, for 5 pieces qt. 112 Yds. at 6s. p. Yd.		7	33	12	00
	To Herrings for 72 Barrels, at 21s. p. Barrel.		7	75	12	00
	To Bonds for *Thomas Norton's*		8	100	00	00
	To Hops for 3 Bags qt. 11ct. 1qr. 14lb. at 5l. p. ct.		8	56	17	6
	To Meſſrs *Rogers, Shears* and Co. due by them		8	620	00	00
	To Redwood for 10 caſks qt. 91ct. 3qrs. 22lb. at 24s. p. Ct.		8	110	6	8
	To Wool for 8 Bags qt. 448 ſtones at 12s. 6d. p. ſtone		8	280	00	00
	To ſhip Adventurer for my half,		9	274	00	00
	To Spirituous Liquors for 17 Hhds. Geneva, qt. 1029 Galls. at 4s. p. Gal.		9	205	16	00
				6155	7	7

773	contra	cr.	F.	£.	s.	d.
June 30	By *John Earns*, due to him for Tabacco,		3	31	00	00
	By *John Beasly*, due to him July 21, for Linen &c.		4	145	00	00
	By Exchange Account, due to *John Seaton*		5	61	00	6
	By Stock, for my neat Estate		1	5918	7	1
				6155	7	7

[End of LEDGER, No. A.]

WASTE-BOOK,

No. B.

WASTE BOOK

No. 2

WASTE BOOK,
No. B.

July 1st.

An Inventory of the Money, Effects and Debts, belonging to, and owing by me *W K.* taken this Day as follows, viz.

	£.	s.	d.
I Have in Ready Money, £.	3329	4	8
10 Dozen of Stockings at 24s. per Dozen,	12	0	0
Linen Drapery for 4 Pieces of Lawn, qt. 180 yds. at 2s. p. yd.	18	0	0
John Roche's Bill (No. 2.) on *Francis Carlton*, due July the 30th,	298	1	9
Woollen Drapery. 20 Ps. Broad Cloth, qt. 580 Yds. at 10s. per Yd. £. 290 0			
30 ditto Shalloon, qt. 660 yds. at 12d. per Yd. 33 0			
14 ditto Poplins, qt. 294 Yds. at 18d. per Yd. 22 1			
56 Groſs Buttons at 6s. per Groſs. 16 16	361	17	0
Houſes in Cork, 1 in Broad-lane coſt,	200	0	0
Ditto in Hanover-ſtreet,	180	0	0
5 Pieces of Silk qt. 112 Yards at 6s. per Yard,	33	12	0
72 Bar. Herrings, at 21s. per Bar.	75	12	0
Thomas Norton's Bond for,	100	0	0
3 Bags of Hops, qt. 11ct. 1qr. 14lb. at 5l. per ct.	56	17	6
Due to me by Meſſrs. *Rogers, Shears*, and Co.	620	0	0
10 Caſks of Redwood, qt. 9ict. 3qrs. 22lb. at 24s. per ct.	110	6	8
8 Bags of Wool, qt. 448 ſtones, at 12s. 6d. per ſtone,	280	0	0
1-half of Ship Adventurer ſtands me in	274	0	0
Spirituous liquors for 17 hhds. geneva, qt. 1029 gals. at 4s. p. gal.	205	16	6
	6155	7	9

Fo.		£.	s.	d.
	July 1st.			
1	I am Indebted to the following Perſons, viz.			
	To *John Barns* for Tobacco, £. 31 0 0			
	To *John Beaſly* (due July the 21ſt.) on Account, 145 0 0			
2	To *John Seaton* of Dublin on Balance of Account, 61 0 6			
		237	00	6
	2d.			
2	Paid *Thomas Strettle* for 105 Barrels of Pork bought and received of him at 54s. 9d. per Bar.	287	8	9
	Ditto.			
2	Bought and received of *Richard Hare* 20 Hhds. of Brandy, qt. 1240 Gallons at 4s. 2d. per Gal. payable in ſix Months.	258	6	8
	3d.			
	Paid *John Barns* in full for Tobacco.	31	00	00
	5th.			
	I have ſent this Day as an Adventure to Jamaica in the Ship Adventurer, *James Thomſon*, Maſter, conſigned to *Jacob Truſty* there, to ſell for M. A. the following Goods, viz.			
2	105 Barrels of Pork, at 54s. 9d. per Bar. £. 287 8 9			
	Linen Drapery one Bale of Lawn 4 Pieces, qt. 180 Yards, at 2s. per Yard, 18 0 0			
	Paid Duty and other Charges, 8 17 6			
		314	6	3
	7th.			
2	Paid as Premium to *Thomas Fuller* for Inſuring 400l. on my aforeſaid Adventure at 2l. per Cent.	8	00	00

L. F.					£.	s.	d.
	---------- *July* 10th. ----------						
	Received Advice from *John Calvert* of London, that by my Order and for my Account, he hath ſhipped on Board the Royal George, *Thomas Williamſon*, Maſter, bound for Cork, 40 Butts of						
2	Porter, at 3l. 10s. per Butt.	£.	140	0			
	Charges 'till on Board,		12	0			
	His Commiſſion at 2 and half per Ct.		4	16			
			156	16			
	Which at 9 per Cent. is				170	18	3
	---------- 12th. ----------						
	Bought and received of *Thomas M'Donnold* of Belfaſt the following Goods, viz.						
	100 Ps. of Coarſe Linen, qt. 2113 yds. at 12d. per yd.	£.	105	13	0		
	80 ditto, qt. 1817 Yards, at 18d. per Yard.		136	5	6		
3	50 ditto of Lawn, qt. 1123 Yards, at 21d. per Yard.		98	5	3		
	60 ditto of Check, qt. 1937 Yards at 9d. per Yard.		72	12	9		
			412	16	6		
	Paid him,	£.	220	10	6		
	Alſo *Thomas Norton*'s Bond for 100l. principal, for which he allowed me 3 Months Intereſt.		101	10	0		
	For the reſt I paſſed him my Note (No. 1.) payable in 6 Months.		90	16	0		
					412	16	6
	---------- 15th. ----------						
3	Paid my Landlord half a year's Rent, due the firſt of May laſt.				45	10	00
	---------- 17th. ----------						
3	Received of *Bartholomew M'Dermott* in full for half a year's Rent of a Houſe in Broad-lane, which fell due the firſt Inſtant,				12	00	00

			£.	s.	d.
	July 20.				
	Shipped on Board the Hibernia, *George Knethell*, Maſter, by Order and for Account of *Adam Adams* of Leghorn, the following Goods, viz.				
	72 Barrels of Herrings, at 24s. per Barrel,	£.86 8 0			
3	30 ditto of Beef, juſt bought from *George Piercy*, at 42s per Bar. payable on Demand,	63 0 0			
	Paid Duty and other Charges,	4 10 7			
	My Commiſſion on 153l. 18s. 7d. at 2 and a half per Cent.	3 16 11			
			157	15	6
	24th.				
	Bought and received of *Robert Stevely*, payable in three Months, and ſent as an Adventure to Barbadoes, in the Ship Speedwell, *Abraham Mariner*, Maſter, conſigned to *Martin Worthy* there, to ſell for *M. A.* viz.				
	1 Bale of Holland, qt 21 Pieces, at 5l. 10s. per Piece.	£.115 10 0			
4	1 ditto Linen, qt. 20 ditto, at 3l. 5s. per Peice.	65 0 0			
	1 ditto of Stamp'd Linen Handkerchiefs, qt 100 Dozen, at 14s. per Dozen.	70 0 0			
	Caſh paid Porterage and Shipping Charges.	0 15 4			
			251	5	4
	27th.				
4	Paid for two State Lottery Tickets (No. 375 and 4651.) at 12l. per Ticket.		24	00	00
	29th.				
4	Received from *Thomas Walpool*, for 10 Caſks of Redwood, qt 91ct. 3qrs. 22lb. ſold and delivered him at 25s. per ct.		114	18	7
	30th.				
4	I have paid Freight, Duty, and other Charges on 40 Butts of Porter now lodged in my Cellar,		22	8	8

July

		£.	s.	d.
	July 31.			
1	Paid *John Beasly* in full,	145	00	00
4	*August* 3.			
	By order, and for Acct. of *Edmund Angelt*, Merchant in Norwich, I have shipped him, per the Neptune, *John Jones*, Master, marked E. E. viz.			
4	8 Bags of Wool, qt. 448 Stones, at 14s. 8d. p. Stone. £. 328 10 8			
	Charges till on Board, 7 5			
	Commission on 328l. 18s. 1d. at 2 and an half per Cent. 8 4 5			
		337	2	6
	6th			
	Received Advice from *James Vantrump*, of Funchall in Maderia, that by my order, and for *M. A.* he had shipp'd on Board the Lovely Nancy, *Anthony Cortez*, Master, for Cork, 15 pipes of Maderia Wine, at 65 Millreas per Pipe, 975 ℔			
5	His Commission and Charges, as per Invoice, 55 ℔ 500			
	1030 ℔ 500			
	Which, at 72d. per Millrea, is	309	3	00
	9th			
	Having this Day, agreed with *James Ryan*, to go to Philadelphia, and open a Store for *M. A.* as per particular Contract, I have shipped with him on Board the Swallow, *John Evans* Master, 5 Packs, marked J. R. viz.			
	One Sheeted Box, 100 Ps. Linen, qt. 2113 Yds. at 12d. per Yd. £. 105 13 0			
5	One do. 80 Ps. qt. 1817 yds. at 18d. per Yard. 136 5 6			
	One Do. 50 Ps. Lawn, qt. 1123 Yds. at 21d. per Yard. 98 5 3			
	One Do. 60 Ps. Check, qt. 1937 Yds. at 9d. per yard, 72 12 9			
	One Bale, qt. 10 doz. thread Stockings, at 24s. per Doz. 12 00 0			
	Boxes, Package, Sheeting and Cordage, £. 4 12 6			
	Lighterage, Porterage &c. 1 16 8	63	16	8
	Passage, 18l. freight at 2½ per cent. of 1764lb. 57 7 6			
	Premium of Insurance of 501l. 3s. 9d. to cover the above, at 2 and an half per Cent. due to *James Finn*, 12 10 7			
		501	3	9

		£.	s.	d.
	August 12.			
	Paid ſundry Perſons, for the following Goods, bought and received, viz.			
	240 Barrels common Beef, at 42s. per Barrel. £. 504 00 0			
	150 Ditto, Meſs do. at 50s. per Barl. 375 00 0			
6	100 Ditto Pork, at 56s. per Barl. 280 00 0			
	160 Half do. tongues, each 2 Doz. at 55s. per half Barrel, 440 00 0			
	8 Hhds. tallow, qt. 96ct. 3qrs. 14lb. at 48s. per ct. 232 10 0			
	100 Coarſe caſks Butter, 165ct. 2qrs. at 41s. 6d. per ct. 343 08 3	2174	18	3
	15th.			
	Sold *Dominick French*, to be delivered at Bandon, 15 Hhds. of Brandy, qt. 930 Gallons, at 4s. 6d. per Gallon, for payment of which he has delivered me a Bill (No. 3) accepted by *Peter Joyce*,			
6	at 10 Days. £. 100 18 4			
	And one on *John Brown*, of London, (No. 4.) for 100l. Engliſh, for which I allowed him Exchange at Par, 108 6 8	209	5	00
	17th.			
6	Sold my Bill at the new Bank, on *John Brown*, of London (No. 4.) at 7 and an half per cent. and received	107	10	00
	19th.			
6	Paid for the Carriage of *Dominick, French's* Brandy to Bandon.	4	10	00
	23d.			
6	The Lovely Nancy, is ſafe arrived at Cork, and I have paid Freight, Duty and other Charges, on 15 Pipes of Madeira Wine, to the amount of	112	7	8
	25th.			
7	Sold and delivered *Richard Hare*, on account, 5 Pipes Maderia Wine, at 40l. per pipe.	200	00	00

		L.	s.	d.
	August 28.			
7	Agreed with *John Dolphin*, Maſter of the Dragon now freighted by *Digby* and *Delahoide* for Barbadoes, for 300l. principal lent him on Bottomry, and to be repaid with 20l. p. Ct. Intereſt, in Caſe ſhe arrives ſafe there, for which I have given him a Bill, on Meſſrs. *Rogers, Shears*, and Co. payable at ſight.	300	00	00
	30.			
7	I have this day drawn a Bill on *Adam Adams*, of Leghorn, for 701 Piaſtres, 1 & half Lire, Exchange at 54d. p. Piaſtre, Payable to *Andrew Darcy*, or order, at 10 Days ſight, value here received is	157	15	6
	Da.			
7	*James Vantrump*, of Funchall, in Madeira, has drawn a Bill on me (No. 2) in full for his 15 Pipes of Madeira Wine, payable to *Ephraim White*, or order for 1030 ℔ 500 Res, Exchange at 71d. p. Millrea, payable the 10th of Sept. next, which I have accepted, amounting to	394	17	1
	31.			
7	Bought and Received of *Joſeph Brady*, 400 Raw Ox hides qt. 400ct. 2qrs. 14lb. at 26s. p. Ct. for which I have given him *John Roche's* Bill (No. 2,) on *Francis Carleton*, for L. 298 1 9 The reſt I am to pay in one Month. 222 14 6	520	16	3
	Sept. 1ſt.			
8	Paid for Salt, ſalting, ſpun Yarn and Nails, for 400 Ox hides, at 13d. per hide.	21	13	4
	2d.			
8	I have this Day, received a Bill (No. 5) from *Edmund Angell*, of Norwich, payable to my order on *Thomas Hill* and Company, Dublin, at 21 Days ſight, for 200l. Engliſh, which at 8 and 1-third per Cent, makes	216	13	4

		£.	s.	d.
	September 4.			
	Received from *James Power*, 380l. 10s. for the following Goods, sold and delivered him, viz.			
	20 Ps. of Broad Cloth, qt. 580 Yds at 10s. 6d. per Yd. £. 304 10			
8	30 Ditto Shalloon, qt. 660 Yds. at 1s. 1d. p. Yd. 35 15			
	14 Ditto Poplins, qt. 294 Yds. at 1s. 6d. p. Yd. 22 1			
	26 Groſs Buttons, at 6s. 6d. per Groſs, 18 4			
		380	10	00
	7th.			
	I have this Day, received of *Jacob Truſty*, of Jamaica, an Account of ſales, dated the 3d of Auguſt, of 105 Barrels of Pork, and 4 Pieces of			
8	Lawn, which I ſhipped on Board the Adventurer the 5th of July laſt, neat proceeds being 560l. Currency, at 40 per Ct. Exchange, makes Engliſh 400l. which at par is,	433	6	8
	8th.			
	Retired from off the Key, 10 Pipes of Madeira Wine, now lodged in my Cellar, and paid for			
8	Carriage, &c.	1	3	2
	10th.			
	James Durieff, Merchant at Rotterdam, has ſent me p. the Dolphin, *Joſeph Weſt*, Maſter, to			
9	ſell for *H. A.* 40 Pieces of Holland, qt. 2240 Ells Flemiſh, for which I have paid Freight, Duty and other Charges, to the amount of	48	6	8
	Do.			
	Retired from *Ephraim White*, *James Vantrump*'s Bill on me (No. 2.) for which I have given him			
	Edmund Angell's Bill (No. 5) payable to my order			
9	on *Thomas Hill* and Company, Dublin, for 200l. Britiſh, Exchange, at par makes 216 13 4			
	For the reſt I have given him an orde on *Rogers*, *Shears*, and Co. 88 3 9			
		304	17	1

September

		£.	s.	d.
	September 11.			
9	Sold and delivered, *John Litchfield*, 20 Pieces of *James Durieff's* Holland, qt. 1120 Ells Flemiſh at 3s. 6d. per Ell, payable in 10 Days.	196	00	00
9	12th.			
	Received from *Peter Joyce*, in full for *Dominick French's* Bill, (No. 3.)	108	18	4
	15th.			
9	Shipped on Board the Polly, for Briſtol, *George Fiſher* Maſter, conſigned to *William Stephens*, Merchant, to ſell for *M. A.* 8 Hhds. of tallow, Weight 96ct. 3qrs. 14lb. at 48s. p. ct.	£. 232 10 0		
	Lighterage, Porterage, and ſhipping Charges.	12 14 9		
			245	4 9
	17th.			
10	Received this Day from on Board the Britannia, *John Mainſail*, Maſter, from London, 20 Bags of hops, qt. 52ct. 2qrs. 14lb. with a Bill of Lading, per Letter of Advice, from *John Kirwan*, that by my Order, and for M. A. he hath ſhipped, ſaid hops, amounting with Coſt and Charges, to 263l. 2s. 6d. Eng. Ex. at 9 p. cent, makes £. 286 16 1			
	Paid Freight, Duty & other Charges	28 18 6		
			315	14 7
	20th.			
10	Received from *David Roche*, for 20 Pieces of *James Durieff's* Holland, qt. 1120 Ells Flemiſh, ſold and delivered him at 3s. 4d. p. Ell,		186	13 4
	22d.			
10	Received this Day, from *John Litchfield*, in full for *James Durieff's* Holland.		196	00 00

September

fo.		£.	s.	d.
	——————*September* 22d.——————			
10	My Commiſſion on *James Durieff*'s Holland, amounting to 382l. 13s. 4d. at 2 and an half per cent, is	9	11	4
	——————— 23d.———————			
10	I have this Day, lent *John Topſail*, 100l. on Bottomry of his Ship, the Good Intent, bound to Yarmouth, to be paid me at her ſafe return to Cork, with 10 per ct. Premium,	100	00	00
	——————— Ditto ———————			
11	I have this day ſent *James Durieff* of Rotterdam, an Account of Sales of 40 Pieces of Holland, which I have ſold for his Account, amounting to 382l. 13s. 4d. neat proceeds, to his Credit, as p. Bill, after deducting commiſſion and charges, is	324	15	4
	——————— 24th. ———————			
11	Paid *Robert Stevelly*, on Account,	250	00	00
	——————— 27th. ———————			
11	Received from *Martin Worthy*, my Factor at Barbadoes, an Account of Sales of ſundry Goods, which I ſent him the 24th of July laſt, p. the Speedwell of Cork, the neat proceeds to my Credit being 446l. currency, which at 40 p. cent, Exchange makes Engliſh 318l. 11s. 5d. at 8 and 1-4th per Cent, is	344	17	00
	——————— 30th. ———————			
11	Accepted this day, *Joſeph Brady*'s bill, (No. 3.) Drawn on me for 222l. 14s. 6d. payable to *Patrick Cotter*, or order, the 15th of October next,	222	14	6

Ledger		£.	s.	d.
	October 2d.			
11	Received this Day from on Board the Adventurer, *James Thompſon*, Maſter, from Jamaica, 40 Hogſheads of Rum, with a Bill of Lading and Letter of Advice from *Jacob Truſty*, that by my Order and for my Account, he hath ſhipped ſaid Rum, amounting with Coſt and Charges, to 412l. Currency, as per Invoice, which, at 40 per Cent. makes 294l. 5s. 8d. Engliſh, Exchange from London at 8 per Cent. is £. 317 16 6 Paid cuſtom, exciſe, and other charges, 368 12 0	686	8	6
	4th.			
12	Received from the Maſter of Ship Adventurer, for my half of Freight, &c.	34	6	8
	5th.			
12	Adjuſted Accounts with *Samuel Newman* concerning the Ship Adventurer, by which it appears that according to the difference of our Freights to Jamaica and back again, he owes me	21	8	00
	6th.			
12	Sold and delivered *John Connor* 40 Butts of Porter, at 4l. 10s per Butt, for which he has given me a Bill (No. 6.) of *William Roche's*, on *Francis Carlton*, payable to ditto *Connor*, or order, the 15th of January next, £. 120 Received the Remainder 60	180	00	00
	7th.			
12	I have this Day wagered with *John Hillery*, that Peace will not be proclaimed between the Ruſſians and Turks until the 3d of November next: both of us lodged our Money in the Hands of *William Auſten*; my Part is	100	00	00

		£.	s.	d.
	October 8th.			
12	By Order and for Account of *Thomas Dulap*, Merchant, at Amſterdam, I have ſhipped him per the Sea Horſe, *Abraham Dexter*, Maſter, 400 Salt Ox Hides, qt. 400ct. 2qrs. 14lb at 28s. per ct. £. 560 17 6			
13	Paid Duty, and ſhipping Charges. 12 2 6			
	Paid *Jaſper Lucas* for inſuring 564l. 13s. 10d. to cover the above at 2 per Cent. 11 13 10	23	16	4
	Commiſſion at 2 and an half per Cent. 14 12 4			
		599	6	2
	---------- 10th. ----------			
13	I have this Day accepted *John Seaton's* Bill (No. 4.) payable to *Digby* and *Delaboide* at 10 Days for 61l. 0s. 6d. being in full of what I owed ſaid *Seaton* on balance of our Account of Exchange.	61	00	6
	---------- 12th. ----------			
13	*William Stephens* of Briſtol adviſes me per Letter that he received and ſold 8 Hogſheads of Tallow, which I ſent him the 15th of September laſt, per the Polly, neat proceeds to my credit, after deducting Commiſſion and Charges, is 275l. Engliſh, at 8 per Cent. makes.	297	00	00
	---------- 13th ----------			
14	*John Kirwan* of London adviſes me per Letter, that *Martin Worthy*, my Factor at Barbadoes, has remitted him for *M. A.* 400l. Barbadoes Money, which at 40l. per Cent. makes 285l. 14s. 3d Engliſh, per Bill of *Thomas Johnſon* on *Edward Taylor*, at 60 Days ſight, payable to ſaid *Kirwan* or order, Exchange from Cork to London being 8 1-half per Cent. is,	309	19	11

		£.	s.	d.
	October 14.			
14	Bought and received of *William Coley* 300 Salt Ox Hides, qt. 306ct. 1qr. 14lb. at 28s. per Cent. for which I have given him my Note (No. 5) payable to his order at three Months after Date, and I have ſhipped ditto Hides on Board the Mermaid, *William Jones*, Maſter, for Amſterdam, conſigned to *Peter Careful*, to ſell for *M. A.* £. 428 18 6			
	Paid Duty and ſhipping Charges, 8 14 9			
		437	13	3
	15th.			
14	Retired from *Patrick Cotter*, *Joſeph Brady's* Bill, (No. 3.) and paid him in full,	222	14	6
	Ditto.			
14	I have this Day wagered with *David Dean* 5l. upon a private Circumſtance, to be determined by Mr. *John Moylan*, upon the 6th of December next, in whoſe Hands we have lodged each.	5	00	00
	17th.			
	Received from *William Stephens* of Briſtol a ſecond Advice, that by my order, and for *M. A.* he hath ſhipped on board the Briſtol Trader, *John Evans*, Maſter, for Rotterdam, for Account and Riſque of *James Durief*, the following Goods, viz.			
	4 Tuns Glouceſter Cheeſe at 37s. per ct. £. 148 0 0			
	30 Hhds Briſtol Beer at 3l. 10s. per Hhd. 105 0 0			
15	Charges and Com. as per Invoice, 13 8 4			
	266 8 4			
	Which at 8 and 1-third per Cent. makes Iriſh, 288 12 7			
	Comm. at 1 and an half per Cent. 4 7 6			
		293	00	1

Ld.		£.	s.	d.
	October 18.			
15	*John Flyn* and I, having this Day agreed to carry on an Inland Trade in company, each one half, the care and management to be under his direction. I have paid him for my one half of 50 Hhds. of Claret, which he purchaſed for our Joint Account, at 16l. per Hhd.	400	00	00
	19th			
15	I have this Day received certain Advice, that the Dragon, *John Dolphin*, Maſter, is loſt on her way to Barbadoes, on Bottomry of which I lent,	300	00	00
	20th.			
15	I have this Day received certain advice, that the Mermaid, *William Jones*, Maſter, for Amſterdam, is loſt with her whole Cargo, on board of which I had 300 ſalt Ox Hides, qt. 306ct. 1qr. 14lb amounting with Coſts and Charges to	437	13	3
	21ſt,			
16	I have this Day received a Letter from *John Kirwan* of London, adviſing, that he is content to embrace my Propoſal of keeping an Account of Exchange in Co. each half. I have in purſuance thereof remitted him a Bill of *Dominick Waters*, on *Iſidore Lynch* and Co. for 300l. Engliſh, at 31 Days ſight, for which I paid ſaid *Waters*, at 9l. per Cent.	327	00	00
	23d.			
16	Retired from *Digby* and *Delaboide John Seaton's* Bill, (No 4.) and paid them in full,	61	00	6

L. F.		£.	.	d.
	——— *October 25th* ———			
	Paid *William Johnſon* in full, for the Ship Hopewell, bought of him on Account of *Patrick*			
16	*O'Connor* and ſelf, each half,	600	00	00
	——— 27th ———			
	John Flyn, has this Day, furniſhed me an Account of Sales, of our 50 Hhds. of Claret, neat proceeds amounting to 850l. and he has paid me my half, viz.			
16	A Bill of *Francis Begg's* of Dublin, on *George Archer*, (No 7) Payable the 4th of November next, for £. 300 0 0			
	The reſt in Caſh, 125 0 0			
		425	00	00
	——— 28th. ———			
	Thomas Strettle, *Francis Carleton* and I, having agreed to trade in Co. each 1-third the Care and Management to be under my Inſpection, have			
17	bought of *Peter Joyce* of this City, the following Goods, payable in 4 Months, viz.			
	20 Hhds. of Tobacco. qt. 17922lb. at 8d. per lb. £. 597 8 0			
	And 50 Ps. of ſtuff, at 4l. p. Ps. 200 0 0			
		797	8	00
	——— 29th. ———			
	I have this Day furniſhed *Thomas Strettle*, and *Francis Carleton*, an account of their concerns of			
17	20 Hhds. of Tobacco, and 50 Pieces of Stuff, amounting to 797l. 8s. of which their 1-third each is as follows, viz.			
	Thomas Strettle's 1-third £. 265 16			
	Francis Carleton's Do. 265 16			
		531	12	00
	——— Do. ———			
	Paid Sundry Diſburſements on the Ship Hopewell, for Repairs and out-ſet as p. particular			
17	Book.	60	00	00

		L.	s.	d.
	October 30.			
17	*John Kirwan*, of London, has this Day, remitted me for our Account of Exchange, a Bill of *William Snell*'s and Co. (No. 8.) dated the 9th instant on *James Kelly*, for 200l. Eng. payable at 31 Days sight, Exchange at 10 per Cent. makes	220	00	00
	November 2d.			
18	I have this Day, furnished *Patrick O'Connor* with an Account of the first Cost and out-set of the Ship Hopewell, the whole amounting to 660l. of which his one half is L. 330 And my one half 330	660	00	00
	3d.			
18	Sold and delivered *Patrick Cotter*, 20 Hhds. of Tobacco, qt. 17922lb. at 9d. per lb. being part of the Goods in Co. with *Strettle* and *Carleton*, each 1-third, payable on Demand,	672	1	6
	4th.			
18	The Ship, Good Intent, is safe arrived at Cork, from Yarmouth, and *John Topsail* has paid me 100l. principal, lent him on Bottomry, together with 10l. Premium, according to Agreement,	110	00	00
	Do.			
18	I have this Day received, from *William Austin*, 20l having gained the Wager against *John Hillery*, the Peace not being proclaimed between the Russians and Turks.	20	00	00
	5th.			
19	Received from *George Archer*, in full for *Francis Begg*'s Bill, (No. 7.) payable to *John Flyn*, or order at 21 Days sight,	300	00	00

		£.	s.	d.
	November 8th.			
19	*John Flyn* and I, ſtill reſolving to Trade in Co. each half, I have delivered him 17 Hhds of Geneva, qt. 1029 Gallons, at 4s. per Gallon, amounting to 205l. 16s. viz.			
	His Half comes to £. 102 18			
	My half 102 18			
		205	16	00
	9th.			
19	Received from *John Flyn* in full for his half of 17 Hhds. of Geneva, delivered him to ſell for our Account, each one half.	102	18	00
	10th.			
19	Sold and delivered *James Harriſon* 50 Pieces of Stuff, being the remainder of Goods in Co. with *Srettle* and *Carleton*, each one-third, for which he has paid me, viz.			
	A bill (No. 9) on *Thomas White*, Bookſeller, payable in 8 Days, for £. 200			
	The remainder in Caſh. 25			
		225	00	00
	12th.			
19	Received from *Patrick Cotter* in full for Goods, in Co. with *Strettle* and *Carleton*.	672	1	6
	13th.			
20	I have this Day furniſhed *Thomas Strettle* and *Francis Carleton*, with an Account of Sales of our 20 Hogſheads of Tobacco, and 50 Pieces of Stuff, as per Book of Sales, amounting to 897l. 1s. 6d. of which 2 thirds are theirs, and 1-third mine, viz.			
	Caſh paid Sundry Charges, £. 18 0 0			
	Thomas Strettle's 1-third neat proceeds, 293 0 6			
	Francis Carleton's 1-third ditto, 293 0 6			
	My 1-third Profit is 27 4 6			
		631	5	6

		£.	s.	d.
	——November 14.——			
	Thomas Strettle, Francis Carleton, and I, ſtill reſolving to Trade in Co. each 1-third have ſhipped on board the Swallow, *Charles M'Carthy*, Maſter, and conſigned them to *James M' Duff*, at Bourdeaux, to ſell for our Account, the following Goods, taken ſeparately from each of our Cellars, amounting with Coſt and Charges, till on board, to 1410l. 13s. 10d. viz.			
	Thomas Strettle's 1-third as per Invoice, £. 470 4 7			
	Francis Carleton's 1-third, 470 4 7			
	And my 1-third, 470 4 8			
		1410 13 10		
20	*Thomas Strettle*, 360 Salt Ox Hides, qt. 352ct. 2qrs. at 28s. 4d. per ct.	499 7 6		
	Francis Carleton, 158 Coarſe Caſks of Butter, qt 242ct. 3qrs. at 40s. 8d. per ct.	493 11 10		
	And I, 150 Barrels of Meſs Beef, 375 0 0			
	I have alſo paid Cuſtom and other Charges, 42 14 6			
		417 14 6		
		1410	13	10
	——15th.——			
21	*John Flyn* has this Day furniſhed me with an Account of Sales of our 17 Hhds of Geneva, neat proceeds, after deducting Commiſſion and Charges, is 243l. 8s. of which he paid me one half, amounting to	121	14	00
	——16th.——			
21	Remitted me this Day by *John Kirwan*, for our Acct. of Exchange, a Bill of *Robert Mackey*'s, (No. 10.) on *Benſon, Lane* and Co. of this City, for 400l. Engliſh, payable to ditto *Kirwan*'s Order, at 9 Days ſight, Exchange at 9 and an half.	438	00	00

L. F.		£.	s.	d.
	——— *November* 18. ———			
	I have this Day received certain Advice, that the ſhip Hopewell, in which *Patrick O Connor* and I, were equally concerned, (each one half) is unfortunately loſt, the whole amounting to 660l. of			
21	which my half Loſs is	330	00	00
	——— 20th. ———			
	George Piercy and I having this Day agreed to trade in Co. I have ſhipped on board the Royal George, *William Cole*, Maſter, for London, 240 Barrels of common Beef, at 42s. per Bar. and 100 coarſe Caſks of Butter, qt. 156ct. 2qrs. at 41s 6d. per ct. being for account of ſaid *Piercy* and ſelf, (each half) and conſigned them to *Patrick Dillon*, of ſaid City, to ſell for our account, amounting with Coſts and Charges till on board, to 903l. 18s.			
22	viz.			
	George Piercy's one half, £. 451 19 0			
	My one half, 451 19 0			
	903 18 0			
	240 Barrels Common Beef, at 42s. per Bar. 504 0 0			
	100 Coarſe Caſks of Butter. qt. 156ct. 2qrs. at 41s. 6d. per ct. 343 8 3			
	Caſh paid Duty and Sundry Charges, 34 8 9			
	Comm. at 2 and an half per Cent. 22 1 0			
		903	18	00
	——— 22d. ———			
	Martin French, *John Moylan* and I, having this Day agreed to carry on an inland Trade in Co. (each 1-third) I being Manager, have bought of *Thomas Brown*, on ſaid Acct. 18 Hogſheads of Jamiaca Sugar, at 18l. per Hhd. payable on demand, viz.			
22	*Martin French*'s one third, is, £. 108			
	John Moylan's one third, 108			
	And my one third. 108			
		324	00	00

		£.	s.	d.
	November 24.			
23	*James Ryan*, my Supercargo, at Philadelphia, advises me per Letter, dated 3d of October last, of his safe arrival, and Sale of my Goods, neat proceeds to my Credit, after deducting sundry Charges, as per Bill of Sales, is 1020l. Currency, which at 70l. per Cent. makes Britiſh 600l. Exchange from London to Cork, at 8 1-fourth per Cent. is	649	10	00
	26th.			
23	Received from *Benſon, Lane* and Co. in full for *Robert Mackey*'s Bill (No. 10.) in favour of *John Kirwan*, or Order, for 400l. Engliſh. Exchange at 9 1-half per Cent.	438	00	00
	28th.			
23	I have this Day paid *Francis Carlton* 218l. for his Bill on Sir *Richard Glinn* and Co. of London, payable to my Order for 200l. Engliſh; Exchange at 9 per Cent. which Bill I have remitted to *John Kirwan* for our Acct. of Exchange, at 21 Days ſight,	218	00	00
	30th.			
23	Received from *James Kelly*, in full for *William Snell*'s Bill (No. 8.) being in favour of *John Kirwan* or Order, for 200l. Engliſh. Exchange at 10 per Cent. is	220	00	00

		£.	s.	d.
	December 2d.			
12 1	*John Moylan* and I, have paid *Thomas Brown* in full, for 18 Hhds. of Sugar, being Goods in Co.			
24	betwixt *Martin French*, and us, viz.			
	John Moylan has paid £. 124			
	And I have paid, 200			
		324	00	00
	3d.			
	Sold and delivered *Francis Conery*, 9 Hhds. of			
24	Sugar, in Co. with *Martin French*, and *John Moylan*, at 20l. per Hhd. payable on Demand.	180	00	00
	5th.			
	Martin French, has this Day, paid *John Moylan* and me, what we advanced *Thomas Brown*, on			
24	his Account, viz.			
	Paid *John Moylan*, £. 16			
	And me, 92			
		108	00	00
	6th.			
	I have loſt the Wager with *David Dean*, this Day, determined againſt me, by Mr. *John Moylan*,			
24	my Loſs is	5	00	00
	7th.			
	Received from *Francis Conery* in full, for 9 Hhds. of Sugar, in Co. with *Martin French* and			
24	*John Moylan*,	180	00	00
	8th.			
	Martin French, *John Moylan* and I, have equally divided amongſt us, our 9 remaining Hhds. of			
25	Sugar, each taking 3 hhds. to himſelf, at Invoice Price, of 18l. per Hogſhead, viz.			
	Martin French, 3 Hhds. £. 54 0 0			
	John Moylan, 3 Do. 54 0 0			
	And my 3 Do. 54 0 0			
		162	00	00

		£.	s.	d.
	December 10th.			
	Received this Day, an Account of ſales from *Patrick Dillon*, of London, Dated the 2d inſtant, of 240 Barrels of beef, and 100 Courſe Caſks of Butter, which I ſent him p. the Royal George, being for Account of *George Piercy*, and myſelf, each one half, neat proceeds after deducting Commiſſion and Charges is, 950l. 15s. Engliſh, which at 8 and 1-third p. Ct. is 1029l. 19s. 7d. viz.			
	George Piercy's half, £. 514 19 9			
	And my half, 514 19 10			
		1029	19	7
	11th.			
	Remitted me this Day, by *John Kirwan*, for our Account of Exchange, his own Bill, (No. 11) on *James Boyce* of this City, for 250l. Engliſh, payable to me, or order at 7 Days ſight; which ſaid *Boyce* has accepted, Exchange being at 8 per Cent, makes	270	00	00
	13th.			
	I have this Day, furniſhed *Martin French*, and *John Moylan*, with an Account of Sales and Diviſion of 18 Hhds. of Sugar, amounting to 342l. viz.			
	Martin French's 1-third, neat proceeds, £. 114			
	John Moylan's 1-third, do. 114			
	And my 1-third, do. 114			
		342	00	00
	N. B. For Variety Sake, the Company Account, which begins on the 17th of this Month, ſhall be carried on in as ſimple a manner as poſſible.			

December 14th.

I have this Day, shipped on Board the Mercury, *Thomas Marmaduck*, Master, 160 half Barrels of Tongues, at 55s. per half Barrel, and 100 Barrels of Pork, at 56s. per Barrel, and consigned them to *James Durieff*, of Rotterdam, to sell for our Account, each one half, amounting with Cost and Charges till on Board, to 755l. 3s. 4d. viz.

	£.	s.	d.
James Durieff's half,	377	11	8
And my half,	377	11	8
	755	3	4

160 Half Barrels of Tongues, at 55s. each,	£.	440	0	0
100 Barrels of Pork, at 56s. each,		280	0	0
Cash paid Duty, and Sundry Charges,		16	15	0
Commission at 2 and an half per ct.		18	8	4
			755	3 4

15th.

Received this Day, from *James Mc. Duff*, of Bourdeaux, an Account of Sales, of 360 salt Ox Hides, 158 Coarse Casks of Butter, and 150 Barrels of Mess Beef, sent him the 14th of November last, being for Account of *Thomas Strettle*, *Francis Carleton* and myself, each 1-third, neat proceeds to our Credit, after deducting Commission and Charges, is 11,700 Crowns, which at 32d. per Crown, makes English, 1560l. Exchange from London, at 9 3-8ths per Ct. is 1706l. 5s. viz.

Thomas Strettle's, one-third neat proceeds,	£.	568	15	0
Francis Carleton's one-third ditto,		568	15	0
And my one-third ditto,		568	15	0
			1706	5 0

		£.	s.	d.
	December 16th.			
27	I have this Day, remitted *John Kirwan*, of London, for our Account of Exchange, my Draught on *Patrick Dillon*, of ſaid City, for 350l. Engliſh, payable to ſaid *Kirwan*, or order at 30 Days ſight, Exchange at 8 p. Cent, is	378	00	00
	17th			
27	Bought of *Patrick Lynch*, in Co. with *Bernard Kelly*, and *Timothy Delany*, each one Third, 300 Pieces of Calimanco, qt. 20,000 Yards, at 12d. p. Yd. for which each of us advanced, viz. *Bernard Kelly*, £. 100 0 0 *Timothy Delany*, 200 0 0 And I have advanced 200 0 0 We alſo have paſs'd a joint Note to ſaid *Lynch*, payable at 10 Days, for £. 500 0 0	1000	00	00
	18th			
28	*John Kirwan* of London, adviſes me per Letter, that *James Mc. Duff*, of Bourdeaux, has remitted him for *M. A.* at Uſance, A Bill, of 11,700 Crowns on *John Blackman* of ſaid City, at 35d. p. Crown, makes Engliſh, 1706l. 5s. Exchange from London to Cork, at 8 p. Cent. is	1842	15	00
	Ditto,			
28	Sold and delivered *James Harriſon*, 150 Pieces of Calimanco, in Co. with *Kelly* and *Delany*, qt. 10,000 Yards, at 15d. p. Yard, and received in part, £. 300 0 0 The reſt he is to pay on Demand, 325 0 0	625	00	00

		£.	s.	d.
	December 19.			
28	Received from *James Boyce* in full for *John Kirwan*'s Bill, (No. 11.) drawn on said *Boyce* in my favour, for 250l. Engliſh, Exchange at 8 per Cent.	270	00	00
	20th.			
28	I have this Day drawn on *John Kirwan* of London, M. A. a Bill in favour of *Samuel Lane*, of this City, or Order, for 1000l. Engliſh, payable at ſight Exchange at 8 and an half per Cent. for which ſaid *Lane* has paid me,	1085	00	00
	21ſt.			
29	Counted with Partners in Calimanco, and paid *Bernard Kelly*, £. 33 6 8 *Timothy Delany*, 133 6 8	166	13	4
	23d			
29	Received from *Robert Roberts*, for 150 Ps. of Calimanco, in Co. with *Kelly* and *Delany*, qt. 10,000 Yards, ſold and delivered him at 15d. per Yard.	625	00	00
	24th.			
29	Received from *James Harriſon* in full for Calimanco in Co. with *Kelly* and *Delany*,	325	00	00
	Ditto.			
29	My Commiſſion on Callimanco, in Co. with *Kelly* and *Delany*, amounting to 1250l. at 2 and an half per Cent.	31	5	00

		£.	s.	d.
	December 27.			
	Balanced Acct. of Calimanco in Co. with *Bernard Kelly* and *Timothy Delany*, and paid them in full, viz.			
29	Paid *Bernard Kelly*, £. 139 11 8			
	And *Timothy Delany*, 139 11 8			
		279	3	4
	28th.			
	Paid *Thomas Strettle* and *Francis Carleton* on Account, viz.			
30	*Thomas Strettle*, £. 550 14 6			
	And *Francis Carleton*, 520 14 0			
		1071	8	6
	30th.			
	Received Advice from *John Broker* of London, that my two Tickets in the State Lottery proved			
30	Blanks, by which I lose.	24	00	00
	31st.			
	Paid *Patrick Lynch* for my joint Note, with *Bernard Kelly* and *Timothy Delany* on Account of			
30	Calimanco.	500	00	00
	Ditto.			
	I find to have laid out those 6 Months past, as per Book of Expences, viz.			
	Charges on Merchandizes, £. 87 16 0			
30	House and Pocket Expences, 108 17 8			
		196	13	8

End of WASTE BOOK, No. B.

JOURNAL,

No. B.

JOURNAL,

No. B.

JOURNAL,

No. B.

W B F.	L. f.			£.	s.	d.
		July 1st.				
	1	SUNDRIES *Drs.* to Stock, 6155l. 7s. 7d. for the total of my Effects and Debts, active and Paſſive, taken by me, this Day, viz.				
	1	Caſh, as per Balance, (No. A.)	£. 3329 4 8			
	2	Stockings, for 10 doz. at 24s. per doz.	12 00 00			
	2	Linen-drapery, for 4 Ps. Lawn, qt. 180 Yds. at 2s. per Yd.	18 00 00			
	2	Bills Receivable, for *Carleton*'s (No. 2.) due July 30th,	298 1 9			
	2	Woollen-Drapery. Broad-cloth, for 20 ps. qt. 580 yds. at 10s. p. yd.	£. 290 00			
		Shalloon, for 30 ps. qt. 660 yds. at 12d. per yd.	33 00			
		Poplin, for 14 ps. qt. 294 yds. at 18d. p.	22 1			
		Buttons, for 56 groſs, at 6s. p. groſs.	16 16	361 17 00		
	2	Houſes in Cork, one in Broad-lane coſt	200 00 00			
1		Ditto in Hanover-ſtreet,	180 00 00			
	3	Silk, for 5 Pieces, qt. 112 yds. at 6s. per yd.	33 12 00			
	3	Herrings, for 72 Barrels, at 21s. per Barrel,	75 12 00			
	3	Bonds, for *Thomas Norton*'s, for	100 00 00			
	3	Hops, for 3 bags, qt. 11ct. 1qr. 14lb. at 5l. per ct.	56 17 6			
	3	Meſſrs. *Rogers, Shears*, and co. for	620 00 00			
	3	Redwood, for 10 Caſks, qt. 91ct. 3qrs. 22lb. at 24s. per ct.	110 6 8			
	3	Wool, for 8 Bags, qt. 448 Stones, at 12s. 6d. per Stone,	280 00 00			
	4	Ship Adventurer, for my half	274 00 00			
	4	Spirituous Liquors, for 17 Hhds. Geneva, qt. 1029 Gallons, at 4s. per Gallon,	205 16 00			
	1			6155	7	7

W.	B.	F.	L. F.		£.	s.	d.
				July 1st,			
			1	Stock Dr. to Sundries, 237l. 00s. 6d. for the Total, my Debts paſſive, viz.			
			2 4	To *John Barns* over due, £. 31 00 0			
			4	To *John Beaſly* due July 21, 145 00 0			
			4	To *John Seaton* due to him, 61 00 6			
					237	00	6
				2d.			
			4 2 1	Pork Dr. to Caſh, 287l. 8s. 9d. Paid *Thomas Strettle*, for 105 Barrels, bought and received of him, at 54s. 9d. per Barrel,	287	8	9
				Ditto.			
			2 4 5	Spirituous Liquors Dr. to *Richard Hare*, 258l. 6s. 8d. for 20 Hhds of Brandy, qt. 1240 Gallons, bought and received of him at 4s. 2d. per Gallon, payable in ſix Months.	258	6	8
				3d.			
			2 4 1	*John Barns* Dr. to Caſh, 31l. paid him in full,	31	00	00
				5th.			
			5 2 4 2 1	Voyage to Jamaica per the Adventurer, Dr. to Sundries, 314l. 6s. 3d. for the following Goods, conſigned to *Jacob Truſty* to ſell for my Account, viz.			
				To Pork, for 105 Barrels, at 54s. 9d. per Barrel, £. 287 8 9			
				To Linen Drapery, for 1 Bale of Lawn, 4 Ps. qt. 180 Yds. at 2s. per Yard. 18 00 0			
				To Caſh paid duty and other charges, 8 17 6			
					314	6	3
				7th.			
			5 2 1	Voyage to Jamaica Dr. to Caſh, 8l. for ſo much I have paid *Thomas Fuller*, for inſuring me 400l. on my Adventure,	8	00	00
				10th			
			5 3 5	Voyage from London, Dr. to *John Calvert*, M. A. 170l. 18s. 3d for Coſt and Charges of 40 Butts of Porter, per the Royal George, amounting to 156l. 16s. Engliſh, as per Invoice, which at 9 per Cent. is	170	18	3

July

W. B. F.	L. F.		£.	s.	d.
		July 12			
	2	Linen Drapery, Dr. to Sundries, 412l. 16s. 6d. for the following bought and received of *Thomas Mc. Donnold*, viz.			
		Linen for 100 Ps. qt. 2113 Yds. at 12d. per Yd.	£. 105 13 0		
		Do. for 80 do. qt. 1817 Yds. at 18d. per Yd.	136 5 6		
		Lawn, for 50 Do. qt. 1123 Yds. at 21d. per Yd.	98 5 3		
	3	Check, for 60 Do. qt. 1937 Yds. at 9d. p. Yd.	72 12 9		
			412 16 6		
	1	To Cash paid	220 10 6		
	3	To Bonds for *Thomas Norton*'s principal and Interest,	101 10 0		
	5	To Bills Payable, for my Note, (No. 1) at 6 Months,	99 16 0		
				412	16 6
		15th.			
	3 1	Profit and Loss Dr. to Cash, 45l. 10s. for so much I paid my Landlord, for half a year's rent, due the first of May last.		45	10 00
		17th.			
	1 3 2	Cash Dr. to Houses in Cork, 12l. for so much received from *Bartholomew Mc. Dermott*, for half a year's rent of a house in Broad-Lane, due the 1st instant.		12	00 00
		20th.			
	6	*Adam Adams* of Leghorn, H. A. Dr. to Sundries, 157l. 15s. 6d. for the following Goods, Shipped on Board the Hibernia, *George Knetbell* Master, and consigned to said *Adams* for H. A. viz.			
	3 4	To Herrings, for 72 Barrels, at 24s. per Barrel,	£. 86 8 0		
	6	To *George Piercy*, H. A. for 30 do. Beef, at 42s. per Barl.	63 0 0		
	1	To Cash, paid Duty and other Charges,	4 10 7		
	1	To profit and loss for my Commission on 153l. 18s. 7d. at 2 and an half per ct.	3 16 11		
				157	15 6

W. B. F.	L. F.		£.	s.	d.
		——— *July* 24th. ———			
	6	Voyage to Barbadoes, Dr. to Sundries, 251l. 5s. 4d. for Goods, Shipped on Board the Speedwell, *Abraham Mariner*, Maſter, and conſigned to *Martin Worthy* of ſaid place, to ſell for			
	4	M. A. viz.			
	6	To *Robert Stevelly*, for goods at 2 Months,	£. 250 10 0		
	1	To Caſh, paid Porteridge, and Shipping Charges &c.	15 4		
				251	5 4
		——— 27th. ———			
	6	Lottery Tickets, Dr. to Caſh, 24l. for ſo much			
	4—	paid for two State Tickets, (Nos. 375, and			
	1	4651, at 12l. p. Ticket,		24	00 00
		——— 29th ———			
	1	Caſh, Dr. to Redwood, 114l. 18s. 7d. for ſo			
	4—	much received for 10 Caſks, qt. 91ct. 3qrs. 22lb.			
	3	ſold and delivered *Thomas Wallpool*, at 25s. p. ct.		114	18 7
		——— 30th. ———			
	5	Voyage from London, Dr. to Caſh, 22l. 18s. 8d			
	4—	for ſo much paid Freight, duty and other			
	1	Charges, on my 40 Butts of Porter, now lodged in my Cellar,		22	18 8
		——— 31ſt. ———			
	5	*John Beaſly* Dr. to Caſh, 145l. for ſo much			
	4—	paid him in full,		145	00 00
	1				
		——— *Auguſt* 3d. ———			
	6	*Edmund Angell* of Norwich, H. A. Dr. to Sundries, 337l. 2s. 6d. for 8 bags of Wool, marked E. E. Shipped him on Board the Neptune, *John Jones*, Maſter, and conſigned to ſaid			
	5	*Angell*, for *H. A.* viz.			
	3	To wool, for 8 Bags, qt. 448 Stones, at 14s. 8d. per ſtone,	£. 328 10 8		
	1	To Caſh paid Charges, till on Board,	00 7 5		
	1	To Profit and Loſs for my Commiſſion on 328l. 18s. 1d. at 2 and an half per Cent.	8 4 5		
				337	2 6

W. B. F.	L. F.		£.	s.	d.
		---------- *Auguſt* 6. ----------			
	6	Voyage from Madeira Dr. to *James Vantrump*, M. A. 309l. 3s. for coſt and charges of 15 Pipes of Madeira Wine, per the Lovely Nancy, amounting to 1030 ℔ 500 Res, as per Invoice, which at			
5	7	72d. per Milrea, is	309	3	00
		---------- 9th. ----------			
	7	Voyage to Philadelphia, per the Swallow, Dr. to Sundries, 501l. 3s. 9d. for the following Goods, being under the Care and Management of *James Ryan* my Supercargo, to ſell for M. A. as per particular Contract, viz.			
	2	To Linen Drapery, for 100 Pcs. qt. 2113 Yds. at 12d. per Yd.	£. 105 13 0		
5	—	To ditto, for 80 ditto, qt. 1817 Yards at 18d. per Yard,	136 5 6		
	—	To ditto, for 50 ditto Lawn, qt. 1123 Yards, at 21d. per Yard,	98 5 3		
	—	To ditto, for 60 ditto Check, qt. 1937 Yards, at 9d. per Yard,	72 12 9		
			412 16 6		
	2	To Stockings for 10 Dozen, at 24s per Dozen,	12 0 0		
	1	To Caſh for ſundry Charges,	63 16 8		
	7	To *James Finn* for premium of Inſurance of 501l. 3s. 9d. to cover the above, at 2 and an half per Cent.	12 10 7		
			501	3	9

N. B. This is the honeſt way of inſuring Goods, as the Owner neither Gains nor Loſes by the Inſurance, if his Goods are loſt or damaged; but if otherwiſe, he ſhould get the Inſurance made for more or leſs than their Value, he wrongs the Inſurer, or himſelf, if any ſuch Damage ſhould happen; beſides, no Temptation can follow this Method, but over-inſurance has been often attended with illegal and iniquitous Conſequences.

W. B. F.

L. F.				£.	s.	d.
	August 12th.					
1	Sundries Dr. to Cash 2174l. 18s. 3d. for the following Articles, bought and received of sundry Persons, viz.					
7	Beef, for 240 Barrels, common ditto, at 42s. per Barrel,	£. 504				
—	Ditto, for 150 ditto Mess, at 58s. per dit.	375	£. 879	0	0	
4	Pork, for 100 ditto, at 56s per Bar.		280	0	0	
7	Tongues, for 160 half ditto, each 2 Doz. at 55s per half Bar.		440	0	0	
6 7	Tallow, for 8 Hhds. qt. 96ct. 3qrs. 14lb. at 48s. per ct.		232	10	0	
7	Butter, for 100 coarse Casks, qt. 165ct. 2qrs. at 41s. 6d. per ct.		343	8	3	
1				2174	18	3
	15th.					
2	Bills Receivable Dr. to Spirituous Liquors, 209l. 5s. for the two following received from *Dominick French*, for 15 Hhds. Brandy, qt. 930 Gallons, at 4s. 6d. per Gal. which I am to deliver at Bandon, at my own Cost and Charges, viz.					
4	One on *Peter Boyce*, (No. 3.) payable at ten Days, for,	£. 100	18	4		
6	Ditto on *John Brown* of London (No. 4.) for 100l. English, for which I allowed Exchange at par,		108	6	8	
				209	5	00
	17th.					
1 6 2	Cash Dr. to Bills receivable 107l. 10s. for so much received for *Domnick French*'s Bill, (No. 4.) on *Brown* of London for 100l. English, at 7 and an half per Cent.			107	10	00
	19th.					
1 6 1	Profit and Loss Dr. to Cash 4l. 10s. for so much paid for the carriage of *Dominick French*'s Brandy to Bandon,			4	10	00
	23d.					
6 6 1	Voyage from Madeira, Dr. to Cash 112l. 7s. 8d. for so much paid Freight, Duty, and other Charges, on my 15 Pipes of Madeira Wine,			112	7	8

W.B.F.	L.F.		£.	s.	
		August 25.			
	5	*Richard Hare*, *Dr.* to Voyage from Madeira,			
6	1	200l. for 5 Pipes of Madeira Wine, sold and de-			
	6	livered him on Acct. at 40l. per Pipe,	200	00	00
		28th.			
	8	Bottomry Acct. *Dr.* to Messr. *Rogers*, *Shears*, and			
	—	Co. for 300l. for my Bill on them, in favour of *John*			
	3	*Dolphin*, Master of the Dragon, now freighted by			
7		*Digby* and *Delaboide*, for Barbadoes, having agreed			
		with him, in consideration of which I have given			
		my Draught on said Co. payable at sight, to be			
		epaid with 20 per Cent. Premium, at ditto ship's			
		safe arrival there.	300	00	00
		30th.			
	1	Cash *Dr.* to *Adam Adams* of Leghorn *H. A.*			
	—	157l. 15s. 6d. for so much received for my Bill			
7	6	on him in favour of *Andrew Darcy*, or order, for			
		701 Piastres, 1 and an half Livres. Exchange at			
		54d. per Piastre, is	157	15	6
		Ditto.			
	7	*James Vantrump* of Funchal, *M. A.* Dr. to Bills,			
7	—	payable, 304l. 17s. 1d. for his Bill (No. 2.) in fa-			
	5	vour of *Ephraim White* or order, 1030 ℔ 500 Res,			
		Exchange at 71d. per Milrea, being payable the			
		10th of Sept. next, makes	304	17	1
		31st.			
	8	Ox Hides Dr. to Sundries 520l. 16s. 3d. for			
		400 Raw ditto, qt. 400ct. 2qrs. 14lb. at 26s. per			
		ct. bought and received of *Joseph Brady*, viz.			
	7 2	To Bills receivable, for *John*			
		Roche's (No. 2.) on *Francis* } £. 298 1 9			
		Carleton,			
	8	To *Joseph Brady*, for the rest, } 222 14 6			
		payable in 1 Month,			
			520	16	3

W.B.F.	L.F.		£.	s.	d.
		September 1st.			
7	8	Ox Hides Dr. to Cash, 21l. 13s. 4d. for so much paid for Salt, salting, Spun Yarn, and Nails, for 400 Hides, at 13d. per Hide,	21	13	4
	1				
		2d.			
7	2	Bills receivable *Dr.* to *Edmund Angell* of Norwich, *H. A.* for his Bill, (No. 5.) on *Thomas Hill* and Co. Dublin, payable to my order, at 21 Days sight, for 200l. Britiſh, which at 8 and 1-third per Cent. makes	210	13	4
		4th.			
	1	Cash Dr. to Woollen Drapery, 380l. 10s. for the following Goods, sold and delivered *James Power*, viz.			
	2	To Broadcloth, for 20 Pieces, qt 580 Yards, at 10s. 6d. per Yd	£. 304 10		
8		To Shalloon, for 30 ditto, qt. 660 Yards, at 13d. per Yard,	35 15		
		To Poplins, for 14 ditto, qt. 294 Yds. at 18d. per Yard,	22 1		
		To Buttons, for 56 Groſs, at 6s. 6d per Groſs,	18 4		
			380	10	0
		7th.			
1	8	*Jacob Truſty* of Jamaica, M. A. Dr. to Voyage to Jamaica 433l. 6s. 8d. Received from ſaid *Truſty* an Account of Sales, dated the 3d of Auguſt, of 105 Barrels of Pork, and 4 Pieces of Lawn, which I ſent him per the Adventurer the 5th of July laſt, neat proceeds being 560l. Currency, which at 40 per Cent. Exchange makes 400l. Engliſh, which at par, is	433	6	8
8	5				
		8th.			
8	6	Voyage from Madeira Dr. to Cash, 1l. 3s. 2d. for ſo much I have paid for the carriage of 10 Pipes of Madeira Wine, from the Quay to my Cellar,	1	3	2
	1				

W. B.	L.			£.	s.	d.
			September 10			
	8		Goods belonging to *James Durieff* of Rotterdam, Dr. to Cash, 48l. 6s. 8d. for so much I have paid for Freight, duty and other Charges, on his 50 Ps. of Holland, qt. 2240 Ells Flemish, sent me by said *Durieff* p. the Dolphin, to sell for *M. A.*	48	6	8
			Ditto.			
	5		Bills payable, Dr. to Sundries, 304l. 17s. 1d. for the following delivered *Ephraim White*, for *James Vantrump's* Bill on me, (No. 2) payable to said *White*, or order viz.			
	8	2	To Bills receivable for *Edmund Angell's* (No. 5) on *Thomas Hill* and Co. Dublin, for 200l. English, Exchange at par, is	£. 216 13 4		
		3	To *Rogers, Shears* & Co. p. my order, for	88 3 9		
					304	17 1
			11th			
	8		*John Litchfield* Dr. to goods belonging to *James Durieff*, 196l. for 20 Pieces of Holland, qt.			
	9	8	1120 Ells Flemish, sold and delivered him at 3s. 6d. p. Ell, payable in 10 Days.		196	00 00
			12th			
	9	1	Cash Dr. to Bills, Receivable 100l. 18s. 4d.			
		12	for so much Received from *Peter Joyce*, in full for *Dominick French's* Bill, (No. 3.)		100	18 4
			15th.			
	9		Voyage to Bristol, Dr. to Sundries, 245l. 4s. 9d. for 8 Hhds. of tallow shipped on Board the Polly,			
	9		*George Fisher*, Master, and consigned them to *William Stephens* of said City, to sell for *M. A.* viz.			
		7	To tallow, for 8 Hhds. qt. 96ct. 3qrs. 14l. at 48s. p. ct.	£. 232 10		
		1	To Cash paid sundry Charges,	12 14 9		
					245	4 9

W. B. f.	L. f.		£.	s.	d.
		September 17			
	3	Hops *Dr.* to Sundries, 3151. 14s. 7d. for 20 Bags, received this Day, from on Board the Britania, *John Mainsail*, Master, sent me by *John Kirwan* of London, p. my order, and for *M. A.* viz.			
	9	9 To *John Kirwan*, of London, *M. A.* for 20 bags, qt. 52ct. 2qrs. 14lb. amounting with Cost and Charges, to 263l. 2s. 6d. English Exchange, at 9 p. Cent. is £. 286 16 1			
	1	To Cash for freight and duty, &c. 28 18 6			
			315	14	7
	1	20th.			
	—	Cash Dr. to Goods belonging to *James Durieff*,			
	9	8 1861. 13s. 4d. for so much received from *David Roche*, for 20 Pieces Holland qt. 1120 Ells Flemish, sold and delivered him at 3s. 4d. p. Ell.	186	13	4
		22d.			
	1	Cash Dr. to *John Litchfield*, 196l. for so much			
	9	— Received from him in full for *James Durieff's*			
	8	Holland.	196	00	00
		Ditto.			
	8	Goods belonging to *James Durieff*, Dr. to			
	10	— Profit and loss, 9l. 11s. 4d. for my Commission on			
	1	said *Durieff's* Holland, amounting to 382l. 13s. 4d at 2 and an half p. cent.	9	11	4
		23d.			
	8	Bottomry Account, Dr. to Cash, 100l. for so			
	—	much I have lent *John Topsail*, on Bottomry of			
	10	1 his Ship, the Good Intent, bound to Yarmouth, and to be paid me at 10 per Cent. Premium, at her safe return to Cork.	100	00	00

W. B.	L.			£.	s.	d.
			September 23			
	8		Goods belonging to *James Durieff* Dr. to ſaid *Durieff H. A.* 324l. 15s. 4d. being the neat			
10	9		proceeds of 40 Ps. of Holland, as p. Bill of Sales, furniſhed him, after deducting Commiſſion and Charges,	324	15	4
			24th			
	6		*Robert Stevelly* Dr. to Caſh, 250l. for ſo much			
10			paid him on Account,	250	00	00
	1					
			27th.			
	9		*Martin Worthy* of Barbadoes, *M. A.* Dr. to			
		6	Voyage to Barbadoes, 344l. 17s. being the neat proceeds of ſundry Goods, ſent him the 24th of			
		10	July laſt, per the Speedwell of Cork, amounting as p. Bill of Sales, to 446l. Currency, which at 40 p. Cent, makes Engliſh 318l. 11s. 5d. the preſent Courſe of Exchange from London, to Cork, being 8 and 1-fourth p. cent.	344	17	00
			30th			
	8		*Joſeph Brady*, Dr. to Bills payable, 222l. 14s. 6d			
		5	Accepted ſaid *Brady's* Bill on me, (No. 3) payable			
10			to *Patrick Cotter*, or order the 15th of October next.	222	14	6
			Oct. 2d.			
	4		Spirituous Liquors, Dr. to Sundries, 686l. 8s. 6d. viz.			
	8		To *Jacob Truſty* of Jamaica, *M. A.* for Coſt and Charges of 40 Hhds. of Rum, which he ſent me per			
11			the Adventurer, amounting to 412l. currency, as p. his Invoice, which at 40 p. cent. makes 294l. 5s. 8d. Engliſh; Exchange from London, at 8 per Cent. is	£. 317 16 6		
	1		To Caſh paid ſundry Charges.	368 12 0		
					686	8 6

W. B. F.	L.	October 4.	£.	s.	d.
11	1 4	Cash Dr. to Ship Adventurer, 34l. 6s. 8d. for so much received from the Master of do. Ship, for my one half, Freight &c.	34	6	8
		5th.			
11	10 4	*Samuel Newman* to Dr. Ship Adventurer, 21l. 8s. for so much he owes me on balancing Accounts According to the difference of Freight to Jamaica, and home again.	21	8	00
		6th.			
11	2 1	Sundries Dr. to Voyage from London, 180l. for 40 Butts of Potter, sold and delivered *John Connor*, at 4l. 10s. per Butt, viz. Bills Receivable for *Wm. Roche's* (No. 6) on *Francis Carleton*, payable to said *Connor*, or order the 15th of Jan. next, for £. 120 Cash received the Remainder. 60 0 0	180	00	00
	5				
		7th.			
11	10 1	Wager Account, Dr. to Cash, 10l. for so much I have wagered against *John Hillary*, and lodged in the Hands of *William Austin*, that Peace would not be proclaimed between the Turks and Russians, before the third of November next.	10	00	00

W. B. F. | L. F.

October 8.

10 | *Thomas Dulap*, of Amſterdam, H. A. *Dr.* to Sundries, 599l. 6s. 2d. for 400 ſalt Ox Hides ſhiped him per the Sea-horſe, *Abraham Devner* maſter, and conſigned to ſaid *Dulap*, to ſell for *H. A.* viz.

12 8 | To Ox-hides for 400 Ps. qt. 400ct. 2qrs. 14lb. at 28s. p. Cent. } £. 560 17 6

1 | To Caſh, paid Duty, Inſurance, &c. 23 16 4

1 | To Profit and Loſs for my Commiſſion, at 2 and an half per Cent, 14 12 4

£. 599 6 2

10th.

4 — | *John Seaton* of Dublin, Dr. to Bills Payable 611. 0s. 6d. for ſo much I have accepted ſaid

5 | *Seaton's* Bill on me (No. 4) Payable to *Digby* and *Delabaide*, at 10 Days, being in full for what

12 | I owed him on Balance of our Account of Exchange, 61 00 6

Do.

10 — | *William Stephens* of Briſtol, M. A. Dr. to Voyage to Briſtol 297l. for 275l. Engliſh, being

9 | the neat proceeds of 8 Hhds. of Tallow, which I ſent him the 15th of September, per the Polly

12 | to ſell for my Account Exchange from London to Cork, at 8 per cent. is 297 00 00

W. B.	L.		Oct. 23.	£.	s.	d.
		9	*John Kirwan* of London, M. A. Dr. to *Martin Worthy* of Barbadoes, M. A. 309l. 19s. 11d.			
		9	for 285l. 14s. 3d. Engliſh; Exchange at 40			
		12	per cent. is 400l. Barbadoes Money, which ſaid *Kirwan* adviſes me that ſaid *Worthy* has remitted him for my Account, a Bill of *Thomas Johnſon*, on *Edward Taylor*, at 60 Days ſight Exchange from London to Cork, at 8 and an half per cent. is,	309	19	11
			14th			
		10	Voyage to Amſterdam, per the Mermaid, Dr. to Sundries, 437l. 13s. 3d. for 300 ſalt Ox Hides qt. 306ct. 1qr 14lb. at 28s. per ct. which I have ſhipped on board ſaid ſhip, *William Jones* Maſter, conſigned to *Peter Careful* of ſaid			
		13	city, to ſell for M. A. viz.			
		5	To Bills payable for my Note (No. 5) Payable to *William Coley* or Order, at 3 months after date, for	£. 428 18 6		
			To Caſh paid Sundry Charges,	8 14 9		
		1			437	13 3
			15th.			
		5	Bills Payable *Dr.* to Caſh, 222l. 14s. 6d			
		13	retired from *Patrick Cotter*, *Joſeph Brady's* Bill,			
		1	(No 3.) and paid him in full.		222	14 6
			Ditto.			
		10	Wager Account, Dr. to Caſh 5l. for ſo much			
		1	I have wagered againſt *David Dean*, on a private Circumſtance to be determined by Mr. *John*			
		13	*Moylan*, the 6th of December next, in whoſe hands I have lodged.		5	00 00

W. B. F.	L. F.	October 17	£.	s.	d.
	9	*James Durieff* of Rotterdam, *H. A.* Dr. to Sundries, 293l. 0s 1d. for ſundry Goods ſent him by *William Stephens*, my Factor at Briſtol, p. my order and for my Account, amounting, with Coſt and Charges 'till on Board, to 266l. 8s. 4d. Engliſh, which, at 8 and one third per Cent. is, 288l. 12s. 7d. viz.			
	10	To *William Stephens*, M. A. £. 288 12 7			
	1	To Profit and Loſs for my Commiſſion, at 1 and an half p. Cent. 4 7 6			
			293	00	1
		18th.			
	11	Goods in Co. in the Hands of *John Flyn*, Dr.			
14	1	to Caſh, 400l. for ſo much paid him for my 1-half Amount, of 50 Hhds. of Claret, which ſaid *Flyn* bought for our Joint Account, at 16l. per Hhd.	400	00	00
		19th.			
	1	Profit and Loſs, Dr. to Bottomry Account,			
14	8	300l. for ſo much lent *John Delphin*, upon his Ship, the Dragon, which is loſt in her Voyage to Barbadoes.	300	00	00
		20th.			
	1	Profit and Loſs, Dr. to Voyage to Amſterdam,			
14	10	437l. 13s. 3d. for 300 ſalt Ox Hides, which I have ſhipped on Board the Mermaid, *William Jones* Maſter, being unfortunately loſt, my whole Damage amounting to	43	13	3

			£.	s.	d.
		October 21.			
13		*John Kirwan* of London, our Account of Exchange, in Co. Dr. to Cash, 3271. for my Remittance to said *Kirwan*, in *Dominick Waters's*			
14		Bill at 21 Days sight, on Isidore Lynch and Company of said City, for 300l. English, Exchange at 9 per Cent.	327	00	00
		23d.			
5		Bills payable Dr. to Cash, 61l. 0s. 6d. Retired			
14	—	from *Digby* and *Delaboide*, *John Seaton's* Bill,			
	1	(No. 4) and paid them in full,	61	00	6
		25th.			
11		Ship Hopewell Account General, Dr. to Cash,			
15	—	600l. for so much paid *William Johnson* for Amount			
	1	of said Ship, bought of him for Account of *Patrick O'Connor* and myself, each one half Concerned.	600	00	00
		27th.			
		Sundries Dr. to Goods, in Company in the Hands of *John Flyn*, 425l. for so much received from said Flyn, for my one half, neat proceeds of			
15		50 Hhds. of Claret, as per Account of Sales,			
		furnished me this Day, viz.			
	2	Bills Receivable, for *Francis Begg's* of Dublin (No. 7) on *George Archer*, of this City, payable the 4th of November next, for	£. 300 0 0		
	1	Cash, received the Remainder,	125 0 0		
			425	00	00
11					

W. B. F.	L. F.		£.	s.	d.
		October 28.			
11	1	Goods in Co. with *Thomas Strettle* and *Francis Carleton*, Drs. to *Peter Joyce*, 797l. 8s. for Amount			
12		of the following Goods, bought of said *Joyce*			
15		for the Joint Account of said *Strettle*, *Carleton*, and myself, each one-third, payable in 4 Months, viz.			
		Tobacco for 20 Hhds. containing 17922lb. at 8d. per lb.	£. 597 8 0		
		Stuff for 50 Ps. at 4l. per Ps.	200 0 0		
			797	8	00
		29th.			
		Sundries Drs. to Goods, in Co. with *Thomas Strettle* and *Francis Carleton*, 531l. 12s. for Con-			
15		cerned Shares of Coſt of two thirds of twenty Hhds. of Tobacco, and 50 Ps. of Stuff, as per Account, furniſhed each of the Co. Intereſted this Day, viz.			
12		*T. Strettle*, A. H. for his one-third, £. 265 16 0			
12		*Francis Carleton* H. A. for his one-third, 265 16 0			
			531	12	00
11					
		ditto.			
11		Ship Hopewell, Account General, Dr. to Cash.			
	1	60l. for ſo much paid for Sundry Diſburſements,			
15		on ſaid Ship, as p. particular Book.	60	00	00
		30th			
	2	Bills Receivable, Dr. to *John Kirwan*, of			
		London, our Account of Exchange in Co. 220l.			
16	11	for his Remittance in *William Snell* and Co. Bill, (No. 8) Dated the 9th inſtant, at 21 Days ſight, on *James Kelly* of this City, for 200l. Britiſh Money, Exchange at 10 per Cent. is	22	00	00

W. B. F.	L.		£.	s.	d.
		November 2.			
		Sundries, Drs. to Ship Hopewell, Account General, 660l. viz.			
16	12	*Patrick O'Connor*, H. A. for his one half, as per Account, furniſhed him this Day	£. 330 0 0		
	13	Ship Hopewell, Account particular, for my one half.	330 0 0	660	0 0
	1				
	13	3d.			
	11	*Patrick Cotter*, Dr. to Goods, in Co. with *Strettle* and *Carleton*, 672l. 1s. 6d. for Amount of 20 Hhds. of Tobacco, ſold and delivered him, payable on Demand, viz.			
16		To Tobacco, for 20 Hhds. qt. 179221b. at 9d. per lb.		672	1 6
	1	4th.			
16	8	Caſh, Dr. to Bottomry Account, 110l. for ſo much I have received from *John Topſail*, for principal and premium of 100l. lent him on Bottomry of his Ship, Good Intent, which is ſafe Arrived here this Day.		110	0 0
	1	Ditto			
16	10	Caſh Dr. to Wager Account, 20l. for ſo much I have received from *William Auſtin* for 10l. Wagered againſt *John Hillery*, that Peace would not be proclaimed between the Turks and Ruſſians 'till the 3d. inſtant.		20	0 0

W.B.F.	L.F.		£.	s.	d.
		November 5.			
	1	Cash Dr, to Bills Receivable, 300l. for so much			
16	2	received from *George Archer* in full, for *Francis Begg*'s Bill on him, (No. 7) payable to *John Flyn*, or order at 21 Days sight.	300	00	00
		8th.			
		Sundries Drs. to Spirituous Liquors, 205l. 16s. for 17 Hhds of Geneva, qt. 1029 Gallons, at 4s. per Gallon, delivered to *John Flyn* this day, to dispose off for our Joint Account, each one half Concerned, viz.			
17	3	*John Flyn*, H. A. for his one-half, £. 102 18			
	11	Goods in Co. in the Hands of said *Flyn*, for my one half, 102 18			
	4		205	16	00
		9th.			
	1	Cash Dr. to *John Flyn*, H. A. 102l. 18s. for so			
17	13	much received of him, for his own half of 17 Hhds. of Geneva, delivered him to sell for our Account, each one-half.	102	18	00
		10th.			
		Sundries *Drs.* to Goods, in Co. with *Strettle* and *Carleton*, 225l. for Amount of 50 Pieces of stuff, delivered to *James Harrison* at 4l. 10s. per Piece, viz.			
	2	Bills Receivable, for said *Harrison*'s Bill, on *Thomas White*, Book-seller, (No. 9) payable in 8 Days. £. 200 00 0			
17	1				
		Cash for the remainder, 25 00 0			
	11		225	00	00
		12th			
	1	Cash Dr. to *Patrick Cotter*, 672l. 1s 6d. for			
17		so much received from him in full, for Goods			
	13	in Company with *Strettle* and *Carleton*,	672	1	6

November

W.B.F.	L.F.	November 13.	£.	s.	d.
	11	Goods in Co. with *Strettle* and *Carleton*, Dr. to Sundries, 6311. 5s. 6d. for Sundry Charges on 2-thirds, neat proceeds &c. of 20 Hhds, of Tobacco, and 50 Pieces of Stuff, as per Sales Book, viz,			
	17 1	To Cash for Sundry Charges, £. 18 0 0			
	12	To *Thomas Strettle's* one-third, neat proceeds as p. Acct. furnished him, 293 0 6			
	12	To *Francis Carleton's* 1-third ditto, 293 0 6			
	1	To Profit and Loss for my 1-third, Profit is 27 4 6			
			631	5	6
		14 th.			
		Sundries Drs. to Sundries, 1410l. 13s. 10d. for Amount of Sundries, per the Swallow, *Charles Mc. Carthy*, Master, for Bourdeaux, and consigned them to *James Mc. Duff*, Merchant of said City, to sell for Account of *Thomas Strettle*, *Francis Carleton* and myself, each one-third, viz,			
	12	*Thomas Strettle* H. A. for his one-third, as p. Invoice furnished him, £. 470 4 7			
	18 12	*Francis Carleton* H. A. for his one-third, ditto. 470 4 7			
	13	Voyage to Bourdeaux, per the Swallow, for my 1-third. do. 470 4 8			
			1410	13	10
	12	To *Thomas Strettle* for 360 salt Ox hides. qt. 352ct. 2qrs. at 28s. 4d. per Ct. 499 7 6			
	12	To *Francis Carleton*, for 158 Coarse Casks of Butter, qt. 242ct. 3qrs. at 40s, 8d. per ct. 494 11 10			
	7	To Mess Beef, for 150 Barrels, at 50s, p. Barrrel, 375 00 0			
	1	To Cash for Custom, &c, 42 14 6			
		417 14 6			
			1410	13	10

W. B. F.	L. F.		L.	s.	d.
		November 15			
	1	Caſh Dr. to Goods, in the Hands of *John Flyn*,			
	—	121l. 14s. for ſo much Received from him for my			
	11	one half, neat proceeds of 17 Hhds. of Geneva,			
18		amounting to 243l. 8s. after deducting Commiſ-			
		on, &c.	121	14	00
		16th			
	2	Bills Receivable, Dr. to *John Kirwan* of London,			
	—	our Account of Exchange, in Co. 438l. for his			
	11	Remittance in *Robert Macky's* Bill, (No 10) on			
		Benſon, Lane and Co. of this City, for 400l. paya-			
18		ble to ſaid *Kirwan*, or order at 9 Days ſight,			
		Exchange at 9 and an half per Cent. is	438	00	00
		18th.			
	1	Profit and Loſs, Dr. to Ship Hopewell, Ac			
	—	count particular, 330l. for my one half of do. Ship,			
	13	in which *Patrick O'Connor* and I, were equally			
		Concerned, being unfortunately loſt, the whole			
19		Damage amounting to 660l. of which my one			
		half loſs, is	330	00	00

W. B. F.	L. F.	November 20.		£.	s.	d.
		Sundries Drs. to Sundries, 903l. 18s. for Amount of Sundries, per the Royal George, *William Cole* Master for London, being for Account of *George Piercy* and myself, each one half, and Consigned them to *Patrick Dillon* of said City, to sell for our Account, Amounting with Coſt and Charges 'till on Board, to 903l. 18s. viz.				
	6					
19	13	*George Piercy*, H. A. for his half,	£. 451 19			
	—	Voyage to London for my half.	451 19			
			903 18			
	7	To Common Beef, for 240 Barrels. at 42s. per Barrel.	£. 504 0 0			
	7	To Butter, for 100 Coarſe Caſks, qt. 156ct. 2qrs. at 41s. 6d. p. ct.	343 8 3			
	1	To Caſh for Sundries, Charges &c.	34 8 9			
	1	To Profit and loſs for my Commiſſion.	22 1 0			
				903	18	00
		22d.				
		Sundries, Drs. to *Thomas Brown*, 324l. for Amount of 18 Hhds. of Brown Sugar, bought and Received of him at 18l. per Hhd. payable on Demand, being for Account of *Martin French*, *John Moylan* and myſelf, each one-third, viz.				
	14					
19	14	*Martin French*, H. A. for his one-third,	£. 108			
	14	*John Moylan*, H. A. for his one-third.	108			
	—	Goods in Co. with *French* and *Moylan*, for my one-third	108			
	14					
				324	00	00

W. B. F.	L.		£.	s.	d.
		November 24.			
	14	*James Ryan*, my Supercargo at Philadelphia, M. A. Dr. to Voyage to Philadelphia, 649l. 10s.			
	—	for neat proceeds of Goods ſent by him to ſaid			
	7	place, amonnting to 1020l. Currency, as per Bill			
20		of Sales, which at 70 per Ct. makes Engliſh 600l. Exchange from London to Cork at 8 and			
		1-fourth per Cent. is	649	10	00
		26th.			
	1	Caſh Dr. to Bills receivable 438l. for ſo much			
	—	received from *Benſon, Lane*, and Co. in full for			
	2	*Robert Macky*'s Bill, (No. 10.) payable to *John*			
20		*Kirwan* or order, for 400l. Engliſh. Exchange at			
		9 and an half per Cent.	438	00	00
		28th.			
	11	*John Kirwan* of London our Account of Ex-			
	—	change in Co. Dr. to Caſh 218l. for my Remit-			
	2	tance to ſaid *Kirwan* in *Francis Carleton*'s Bill, on			
20		Sir *Richard Glinn*, and Co. of ſaid City, payable			
		to my Order at 21 Days ſight, for 200l. Engliſh			
		at 9 per Cent. is,	218	00	00
		4th.			
	1	Caſh Dr. to Bills receivable 220l. for ſo much			
	—	received from *James Kelly* in full for *William*			
	2	*Snell*'s Bill, (No. 1.) in favour of *John Kirwan*,			
20		or order, for 200l. Engliſh. Exchange at 10			
		per Cent.	220	00	00

W. B. L.

December 2.

			£.	s.	d.
1		*Thomas Brown* Dr. to Sundries 324l. for so			
14		much paid him in full by *John Meylan* and me,			
14		viz.			
21		To *John Meylan*, for Cash paid, £. 124			
1		To Cash paid by me, 200			
			324	00	00

3d.

15		*Francis Conery* Dr. to Goods in Co with *French*			
21		and *Meylan*, 180l. for amount of 9 Hhds. Sugar,			
14		sold and delivered him at 20l. per Hhd. payable			
		on demand,	180	00	00

5th.

		Sundries Dr. to *Martin French* 108l. for so			
		much he has paid *John Meylan* and me for what			
		we advanced to *Thomas Brown* for H. A. viz.			
21	14	*Jn. Meylan* for Cash paid him by said *French*, £. 16			
	1	Cash paid me by ditto, 92			
			180	00	00
	14				

6th.

	1	Profit and Loss Dr. to Wager Account 5l. for			
21		so much I have lost by Wager against *David Dean*.	5	00	09
	10				

7th.

		Cash Dr. to *Francis Conery* 180l. for so much			
		received from him in full for 9 Hhds. Sugar in			
		Co. with *French* and *Meylan*.	180	00	00

December

W. B. F.	L. F.	December 8.	£.	s.	d.
		Sundries Drs. to Goods, in Co. with *French* and *Moylan*, 162l. for the remaining 9 Hhds of Sugar, which we have equally divided amongst us, each having taken 3 Hhds. at the Invoice price of 18l per Hhd. viz.			
21	14	*Martin French*, H. A. for 3 Hhds. at 18l. per Hhd. } £. 54			
	4	*John Moylan*, H. A. for 3 ditto, at ditto, 54			
	15	Goods for my particular Acct. for 3 ditto, at ditto. } 54			
	14		162	00	00
		10th.			
	15	*Patrick Dillon* of London, M. A. in Co. with *George Piercy*, Dr. to Sundries 1029l. 19s. 7d for neat proceeds of Sundries sent him per the Royal George, on Acct. of said *Piercy* and myself, each one half, amounting as per Bill of Sales to 950l. 15s. English, which at 8 and 1-third per Cent. is 1029l. 19s. 7d. viz.			
22	6	To *George Piercy*, H. A. for his half neat proceeds, } £. 514 19 9			
	13	To Voyage to London, for my half ditto. } 514 19 10			
			1029	19	7
		11th.			
	2	Bills receivable Dr. to *John Kirwan* of London, O. A. of Exchange in Co. 270l. For his Bill (No. 11.) for 250l. English, on *James Boyce* of this City, payable to me or order, at 7 Days sight. Exchange at 8 per Cent. is,			
22	11		270	00	00

W. B. F.	L. F.	December 13.	£.	s.	d.
	14	Goods in Co. with *French* and *Moylan*, Dr. to Sundries 342l. for neat proceeds of Sales and Diviſion of 18 Hhds. of Sugar, as per Bill furniſhed each of them, viz.			
	14	To *Martin French*, H. A. for his 1-third neat proceeds, £. 114			
	22	To *John Moylan*, H. A. for his 1-third ditto, 114			
	14	To Goods in Co. with *French* and *Moylan*, for my 1-third ditto. 114			
	14		342	00	00
		14th.			
		Sundries Drs. to Sundries. 755l. 3s. 4d. for the following Goods ſhipped on board the Mercury, *Thomas Murmaduck*, Maſter, for Rotterdam, being for Account of *James Durief* of ſaid City, and myſelf, each 1-half, amounting, with Coſt and Charges to 755l. 3s. 4d. and conſigned them to ſaid *Durief*, to ſell for our Account, viz.			
	9	*James Durief*, H. A. for his half, £. 377 11 8			
	15	Voyage to Rotterdam for my half. 377 11 8			
	23		755	3	4
	7	To Tongues, for 160 half Barls. at 55s. per half Barrel, £. 440 0 0			
	4	To Pork, for 100 Barrels, at 56s. Per Barrel, 280 0 0			
	1	To Caſh paid ſundry Charges, 16 15 0			
	1	To Profit and Loſs for my Comm. 18 8 4			
			755	3	4

W. B. F.	L. F.	December 15th.	£	s.	d.
	15	*James Mc. Duff* of Bourdeaux, M. A. in Co. with *Strettle* and *Carleton*, Dr. to Sundries, 1706l. 5s. for neat proceeds of Sundries, ſent him the 14th of November laſt, being goods in Co. with ſaid *Strettle* and *Carleton*, Amount as per Bill of Sales, after deducting Commiſſion and Charges,			
	23	to 11,700 Crowns, makes Engliſh 1560l. Ex.			
	12	from London at 9 3-8ths per Ct. is 1706l. 5s. viz			
	12	To *Thomas Strettle* H. A. for one-third, neat proceeds	£. 568 15		
	12	To *Francis Carleton* H. A. for his one-third do.	568 15		
	13	To Voyage to Bourdeaux, for my one-third do.	568 15		
			1706	5	00
		16th			
	11	*John Kirwan* of London, O. A. of Exchange,			
	—	in Co. Dr. to *Patrick Dillon*, M. A. in Co. with			
	15	*George Piercy*, 378l. for my Bill on ſaid *Dillon*, for 350l. Engliſh, payable to ſaid *Kirwan*, or			
	24	order at 30 Days ſight, Exchange at 8 per Cent is	378	00	00
		17th.			
	16	Callimanco in Co. with *Bernard Kelly*, and *Timothy Delany*, Dr. to Sundries 1000l. for 300 Pieces, qt. 20,000 Yds. at 12d. p Yard, bought and			
	24	received of *Patrick Lynch*, each one-third, viz.			
	16	To *Bernard Kelly*, H. A.	£. 100		
	16	To *Timothy Delany*, ditto.	200		
	1	To Caſh advanced by me.	200		
	16	To *Patrick Lynch*, for our Joint Note, at 10 days	500		
			1000	00	00

December

W. B. F.	L. F.		£.	s.	d.
		December 18.			
	9	*John Kirwan* of London, M. A. Dr. to *James Mc. Duff* of Bourdeaux, M. A. in Co. with *Strettle*			
	15	and *Carleton* 1842l. 15s. for his Remittance to			
	24	ſaid *Kirwan*, on *John Blackman*, for 11,700 Crowns, at 35d. per Crown, makes Engliſh, 1706l. 5s. Exchange from London to Cork, at 8 per Cent. is	1842	15	00
		Ditto.			
		Sundries Drs to Callimanco, in Co. with *Kelly* and *Delany*, 625l. for 150 Ps. qt. 10,000 Yards, ſold and delivered *James Harriſon*, at 15d. per Yard, viz.			
	24	Caſh received. £. 300			
	1	*James Harriſon*, due at 6 Days, 325			
	16		625	00	00
	—				
	16				
		19th.			
	1	Caſh Dr, to Bills receivable, 270l. for ſo much			
	—	received from *James Boyce*, in full for *John*			
	25	*Kirwan's* Bill, (No. 11) for 250l. Engliſh, Ex-			
	2	change at 8 per Cent.	270	00	00
		20th.			
	1	Caſh Dr. to *John Kirwan* of London, M. A.			
	—	1085l. for ſo much received from *Samuel Lane*,			
	9	for my Bill on ſaid *Kirwan* for 1000l. Engliſh,			
	25	payable to ſaid *Lane*, or order, at ſight, Exchange			
		at 8 and an half per Cent. is	1085	00	00

W. B. F.	L. F.		£.	s.	d.
		---------- *December* 21. ----------			
		Sundries Drs. to Caſh, 166l. 13s. 4d. paid the following Perſons, viz.			
	16	*Bernard Kelly*, H. A. £. 33 6 8			
25	16	*Timothy Delany* ditto, 133 6 8			
			166	13	4
	1				
		---------- 23d. ----------			
	1	Caſh Dr. to Callimanco in Co. with *Kelly* and			
25		*Delany*, 625l. for ſo much received from *Robert*			
	16	*Roberts* for 150 Ps. qt. 10,000 Yards, ſold and delivered him at 15d. per Yard,	625	00	00
		---------- 24th. ----------			
	1	Caſh Dr. to *James Harriſon*, 325l. for ſo much			
25		received from him in full for Callimanco, in Co.			
	16	with *Kelly* and *Delany*,	325	00	00
		---------- Ditto. ----------			
	16	Callimanco in Co. with *Kelly* and *Delany* Dr.			
25		to Profit and Loſs, 31l. 5s. for my Commiſſion			
	1	on 1250l. at 2 and an half per Cent.	31	5	00
		---------- 27th. ----------			
		Sundries Drs. to Caſh, 279l. 3s. 4d. for ſo much paid the following Perſons in full, viz.			
26	16	*Bernard Kelly*, H. A. £. 139 11 8			
	16	*Timothy Delany* ditto, 139 11 8			
			279	3	4
	1				

December

W. B.	L.		£.	s.	d.
		December 28.			
		Sundries Drs. to Caſh, 1071l. 8s. 6d. for ſo much paid the following Perſons on Account, viz.			
	12	*Thomas Strettle*, H. A. £. 550 14 6			
26	12	*Francis Carleton* ditto, 520 14 0			
			1071	8	6
	1				
		30th.			
	1	Profit and Loſs Dr. to Lottery Tickets, 24l.			
26	—	for ſo much loſt by two ditto (being Blanks) at			
	6	12l. per ditto,	24	00	00
	16	31ſt.			
26	—	*Patrick Lynch* Dr. to Caſh, 500l. for ſo much			
	1	paid him for my Joint Notes with *Kelly* and *Delany*,	500	00	00
		Ditto.			
	17	Expence Account Dr. to Caſh, 196l. 13s. 8d.			
26	—	for ſo much I find to have laid out thoſe 6 Months,			
	1	viz.			
		To Charges on Merchandizes, &c. £. 87 16 0			
		To Houſe and Pocket Expences, 108 17 8			
			196	13	8

End of JOURNAL, No. B.

CASH-BOOK,

AND

LEDGER, No. B.

CASH-BOOK,

AND

LEDGER, No. B.

1773		F.	July	Dr.	F.	£.	s.	d.
July	17	3	To Houſes in Cork, received for Rent of one in Broad-Lane,		2	12	00	
	29	4	To Redwood, ſold *Thomas Walpool*,		3	114	18	
			Received this Month.		1	126	18	

			Auguſt	Dr.				
	17	6	To Bills Receivable, received for Brown's of London,		2	107	10	
	30	7	To *Adam Adams*, H. A. for my Bill on him,		6	157	15	
			Received this Month.		1	265	5	

			September	Dr.				
	4	8	To Woolen Drapery,		2	380	10	
	12	9	To Bills Receivable for *French*, on *Joyce*, (No. 3)		2	100	18	
	20	10	To Goods belonging to *James Durieff*,		8	186	13	
	22	10	To *John Litchfield*, received for *Durieff's* Holland.		8	196	00	
			Received this Month.		1	864	1	

1773	Jr.	July Cr.	F.	£.	s.	d.
2	2	By Pork, paid for 150 Barrels,	4	287	8	9
3	2	By *John Barns*, paid him in full,	4	31	00	00
5	2	By Voyage to Jamaica, paid charges,	5	8	17	6
7	2	By Ditto, for a premium of Insurance,	5	8	00	00
12	3	By Linen Drapery, paid *Thomas Mc. Donnold*,	2	220	10	6
15	3	By Profit and Loss, paid Rent,	1	45	10	00
20	3	By *Adam Adams*, H. A. paid Charges,	6	4	10	7
24	4	By Voyage to Barbadoes, paid charges,	6		15	4
27	4	By Lottery Tickets, paid for two do.	6	24	00	00
30	4	By Voyage from London, for Freight &c,	5	22	18	8
31	4	By *John Beasly*, paid him in full,	4	145	00	00
		Paid and laid out this Month.	1	798	11	4
		Auguſt Cr.				
3	4	By *Edmund Angell*, H. A. paid charges,	6		7	5
9	5	By Voyage to Philadelphia ditto,	7	63	16	8
12	6	By Sundries, as per Journal,		2174	18	3
19	6	By Profit and Loss for *French's* Brandy, paid Carriage,	1	4	10	00
23	6	By Voyage from Madeira, paid Sundry Charges,	6	112	7	8
		Paid and laid out this Month.	1	2356	0	0
		September Cr.				
1	8	By Ox hides, paid for Salt, Salting, Spun Yarn and Nails,	8	21	13	4
8	8	By Voyage from Madeira, paid Carriage &c.	6	1	3	2
10	9	By Goods belonging to *James Durieff*, paid Freight &c.	8	48	6	8
15	9	By Voyage to Briſtol, paid Charges,	9	12	14	9
17	10	By Hops, paid Freight, Duty, &c.	3	28	18	6
23	10	By Bottomry Account, lent *John Topſail*,	8	100	00	00
24	11	By *Robert Stevelly*, paid him on Account.	6	250	00	00
		Paid and laid out this Month,	1	462	16	5

1773	J.	October Dr.	F.	£	s.	d.
4	12	To Ship Adventurer, received for Freight,	4	34	6	[illegible]
6	12	To Voyage from London, received from *John Connor*,	5	60	00	00
27	16	To Goods in Co. in the hands of *John Flyn*,	11	125	00	00
		Received this Month.	1	219	6	[illegible]

		November Dr.				
4	18	To Bottomry Account, received from *John Topsail*,	8	110	00	00
4	18	To Wager Account against *John Hillery*,	10	20	00	00
5	19	To Bills Receivable, received from *George Archer*,	2	300	00	00
9	19	To *John Flyn*, H. A. received from him,	13	102	18	00
10	19	To Goods in Co. with *Strettle* and *Carleton*,	11	25	00	00
12	19	To *Patrick Cotter*, received from him,	13	672	1	6
15	21	To Goods in the Hands of *John Flyn*, for my half,	11	121	14	00
26	23	To Bills Receivable, received from *Benson* and Co.	2	438	00	00
30	23	To Ditto, received from *James Klley*,	2	220	00	00
		Received this Month.	1	2009	13	6

		December Dr.				
5	24	To *Martin French*, received what I paid for *H. A.*	14	92	00	00
7	24	To *Francis Conery*, received of him,	15	180	00	00
18	28	To Callimanco in Co. with *Kelley* and *Delany*,	16	300	00	00
19	28	To Bills Receivable, received from *James Boyce*,	2	270	00	00
20	—	To *John Kirwan* of London, M. A. for my Bill &c.	9	1085	00	00
23	29	To Callimanco, in Co. with *Kelly* and *Delany*,	16	625	00	00
24	—	To *James Harrison*, received for Callimanco in Co. &c.	16	325	00	00
		Received this Month.	1	2877	00	00

October

1773	f.	October Cr.	F.	£.	s.	d.
	2	11 By Spirituous Liquors, paid Sundry Charges,	4	368	12	00
	7	12 By Wager Account againſt *John Hillery*,	10	10	00	00
	8	13 By *Thomas Dulap*, H. A. for duty &c.	10	23	16	4
	14	14 By Voyage to Amſterdam, for Sundry Charges,	10	8	14	9
	15	14 By Bills Payable, retired *Brady*'s Bill,	5	222	14	6
		14 By Wager Account, againſt *David Dean*,	10	5	00	00
	18	15 By Goods in Co. with *John Flyn*, paid my half,	11	400	00	00
	21	16 By *John Kirwan* of London, O. A. of Exchange, in Co. remitted him.	11	327	00	00
	—	23 — By Bills Payable, retired *Seaton*'s Bill,	5	61	00	6
	25	— By Ship Hopewell, Account General,	11	600	00	00
	29	17 By do.		60	00	00
		Paid and laid out this Month.	1	2086	18	1

		November Cr.				
	13	20 By Goods in Co. with *Strettle* and *Carleton*, &c.	11	18	00	00
	14	20 By Sundries as per Journal,	—	42	14	6
	20	22 By Ditto, as per Ditto,	—	34	8	9
	28	23 By *John Kirwan* of London, O. A. of Ex. in Co. remitted him,	11	218	00	00
		Paid and laid out this Month.	1	313	3	3

		December Cr.				
	2	24 By *Thomas Brown*, paid him,	14	200	00	00
	14	26 By Sundries, as per Journal for Charges,		16	15	00
	17	27 By Callimanco in Co. with *Kelly* and *Delany*,	16	200	00	00
	21	29 By Sundries, as per Journal,		166	3	4
	27	— By Ditto, as per Ditto,		279	3	4
	28	30 By Ditto, as per Ditto,		071	8	6
	31	— By *Patrick Lynch*, paid him in full,	16	500	00	00
		By Expences for 6 Months,	17	196	13	8
		Paid and laid out this Month.	1	2630	13	10

A.	F.
Adam Adams, H. A.	6
Angell Edmund, H. A.	6
Articles on which there was loſs and gain in cloſing Accounts.	18

B.	F.
Bills Receivable,	2
Bonds,	3
Barns John,	4
Beaſly John,	4
Bills Payable,	5
Beef,	7
Butter,	7
Bottomry Account,	8
Brady Joſeph	8
Brown Thomas,	14
Balance,	17

C.	F.
Caſh,	1
Calvert John, M. A.	5
Carleton Francis, H. A.	12
Cotter Patrick,	13
Conery Francis,	15
Callimanco in Co. with *Kelly* and *Delany*,	16

D.	F.
Durieff James. H. A.	9
Dulap Thomas, H. A.	10
Dillon Patrick, M. A. in Comp. with *George Piercy*.	15
Delany Timothy, H. A.	16

E.	F.
Expence Account.	17

F.	F.
Fenn James,	7
Flyn John, H. A.	13
French Martin, H. A.	14

G.	F.
Goods belonging to *James Durieff*.	8
Goods in Co. in the Hands of *John Flyn*.	11
Do. in Co. with *Strettle* and *Carleton*.	11
Do. in Co. with *French* and *Moylan*.	14
Do. for my particular Account.	15

H.	F.
Houſes in Cork,	2
Herrings,	3
Hops,	3
Hare Richard,	5
Harriſon James,	16

I.	F.
Joyce Peter,	12

K.	F.
Kirwan John, M. A.	9
Do. our Acc. of Ex. in Co.	11
Kelly Bernard, H. A.	16

L.	F.
Linen Drapery,	2
Lottery Ticketts,	6
Litchfield John,	8
Lynch Patrick,	16

M.	F.
Moylan John, H. A.	14
Mc. Duff James, M. A. in Co. with *Strettle* and *Carleton*.	15

N.	F.
Newman Samuel,	10

O.	F.
Ox Hides,	8
O'Connor Patrick, H. A.	12

P.	F.
Profit and Loss,	1
Pork,	4
Piercy George, H. A.	6

Q.

R.	F.
Rogers and Co.	3
Redwood,	3
Ryan James, M. A.	14

S.	F.
Stock,	1
Stockings,	2
Silk,	3
Ship Adventurer,	4
Spirituous Liquors,	4
Seaton John,	4
Stevely Robert,	6
Stephens William, M. A.	10
Ship Hopewell Account General.	11
Strettle Thomas, H. A.	12
Ship Hopewell Account particular.	13

T.	F.
Tongues,	7
Tallow,	7
Trusty Jacob, M. A.	8

V.	F.
Voyage to Jamaica,	5
Ditto from London,	5
Ditto to Barbadoes,	6
Ditto from Madeira,	6
Vantrump James, M. A.	7
Voyage to Philadelphia,	7
Ditto to Briſtol,	9
Ditto to Amſterdam,	10
Ditto to Bourdeaux,	13
Ditto to London,	13
Ditto to Rotterdam,	15

W.	F
Woollen-Drapery,	2
Wool,	3
Worthy Martin, M. A.	9
Wager Account,	10

X.

Y.

Z.

1773		Fo.	Stock	Dr.	F.	£.	s.	d.
July	1	2	To Sundries as per Journal,			237	00	6
Dec.	31		To Balance for my neat Estate,		17	5661	12	6
			To Profit and Loss, lost those 6 Months.		1	256	14	7
						6155	7	7

			Profit and Loss	Dr.				
July	15	3	To Cash paid half a Year's Rent.		1	45	10	00
Aug.	19	6	To Do. paid carriage for *French's* Brandy,		1	4	10	00
Oct.	19	15	To Bottomry Account,		8	300	00	00
	20	15	To Voyage to Amsterdam,		10	437	13	3
Nov.	18	21	To Ship Hopewell, Account particular &c.		13	330	00	00
Dec.	6	24	To Wager Account, lost with *David Dean*,		10	5	00	00
	30	30	To Lottery Tickets,		6	24	00	00
	31	—	To Sundries lost in Closing Accounts.			216	16	6
						1363	9	9

			Cash	Dr.				
July	1	1	To Stock remaining in Chest,		1	3329	4	8
	31	—	To Sundries received this Month,			126	18	7
Aug.	31	—	To Ditto received this Month,			265	5	6
Sept	30	—	To Ditto received this Month,			864	1	8
Oct.	31	—	To Ditto received this Month,			219	6	8
Nov.	30	—	To Ditto receivedthis Month,			2009	13	6
Dec.	31	—	To Ditto received this Month,			2877	00	00
						9691	10	7

1773	Jr.		Contra Cr.	F.	£.	s.	d.
July	1	1	By Sundries as per Journal,		5155	7	7

			Contra Cr.				
July	20	3	By *Adam Adams*, H. A. for Commission,	6	3	16	11
Aug.	3	4	By *Edmund Angell*, H. A. for ditto,	6	8	4	5
Sept.	22	10	By Goods belonging to *James Durieff*, for ditto,	8	9	11	4
Oct.	8	13	By *Thomas Dulap*, H. A. for ditto,	10	14	12	4
	17	15	By *James Durieff*, H. A. for ditto,	9	4	7	6
Nov.	13	20	By Goods, in Co. with *Strettle* and *Carleton*, for my one-third Profit,	11	27	4	6
	20	22	By Sundries as per Journal,		22	1	00
Dec.	14	26	By Ditto as per ditto, for Commission		18	8	4 00
	24	29	By Callimanco, in Co. with *Kelly* and *Delany*, for ditto,	16	31	5	00
	31	—	By Sundries gained in closing Accounts,		907	3	10
			By Stock, lost those 6 Months.	1	256	14	7
					1363	9	9

			Contra Cr.				
July	31	—	By Sundries paid and laid out this Month,		798	11	4
Aug.	31	—	By Ditto, paid and laid out this Month,		2356	00	00
Sept.	30	—	By Ditto, paid and laid out this Month,		462	16	5
Oct.	31	—	By Ditto, paid and laid out this Month,		2086	18	1
Nov.	30	—	By Ditto, paid and laid out this Month,		313	3	3
Dec.	31	—	By Ditto, paid and laid out this Month,		2630	13	10
		—	By Balance remaining.	17	1043	7	8
					9691	10	7

Stockings Dr.

1773		J. F.		Doz.		F.	£.	s.	d.
July	1	1	To Stock for	10	at 24s. per Dozen.	1	12	00	00

Linen Drapery Dr.

				Ps. Lawn.	Ps. Lin.	Ps. Ck				
July	1	1	To Stock for,	4			1	18	00	00
	12	3	To Sundries bought of *Thomas Mc. Donnald*,	50	180	60	—	412	16	6
				54	180	60				
								430	16	6

Bills Receivable Dr

				When due		N. to rec.	N. pd.				
July	1	1	To Stock for *John Roche's* on *Francis Carleton*,	July	30	2	4	1	298	1	9
Aug.	15	6	To Spirituous Liquors for *Peter Joyce's*,	Aug.	28	3	2	4	100	18	4
	—	—	To Do. for *John Browns*, of London 100*l.* Eng. Exchange at par.	unc.		4	5	—	108	6	8
Sept	2	8	To *Edmund Angell* H. A. on *Hill* and Co. 200l. Exchange at 8, 1-third.	unc.		5	3	6	216	13	4
Oct.	6	12	To Voyage from London for *Roche's* on *Carleton*,	Jan.	18	6	7	5	120	00	00
	27	16	To goods in Co. in the Hands of *John Flyn*, for *Begg's* on *Archer*.	Nov.	4	7	10	11	300	00	00
	30	17	To *John Kirwan*, O. A. of Ex. in Co. on *James Kelly*,	Do.	22	8	8	11	220	00	00
Nov.	10	19	To Goods in Co. with *Strettle* and *Carleton*, for *Harrison* on *White*	Do.	21	9	11	11	200	00	00
	16	21	To *John Kirwan* O. A. of Ex. in Co. for one on *Benson* and Co.	Do.	28	10	6	11	438	00	00
Dec.	11	25	To *John Kirwan* O. A. of Ex. in Co. on *James Boyce*,	Dec.	21	11	9	11	270	00	00
									2272	00	1

Woollen Drapery Dr.

				Ps. Clo.	Ps. Shal.	Ps. Pop.	Grofs. But.				
July	1	1	To Stock for	20	30	14	56	1	361	17	00
Dec.	31	—	To Profit and Loss gained by this Account	—	—	—	—	1	18	13	00
									380	10	00

Houses in Cork Dr.

July	1	1	To Stock for one in Broad-Lane, cost	1	200	00 00
			Ditto in Hanover-street	—	180	00 00
			To Profit and Loss gained by this Account	1	12	00 00
					392	00 00

Contra Cr.

				Doz.		F.	£.	s.	d.
Aug.	9	5	By Voyage to Philadelphia for	10	at 24s. per Doz.	7	12	00	00

Contra Cr.

				Ps. Lawn.	Ps. Linen.	Ps. Check.				
July	5	2	By Voyage to Jamaica for	4			5	18	00	00
Aug.	9	5	By ditto to Philadelphia for	50	180	60	7	412	16	6
				54	180	60		430	16	6

Contra Cr.

				No. to rec.	No. paid.				
Aug.	17	6	By Cash for Contra Bill received,	2	4	2	107	10	00
	31	7	By Ox Hides for ditto, ditto,	3	2	8	298	1	9
Sept.	10	9	By Bills payable for ditto, ditto,	4	5	5	216	13	4
	12	9	By Cash for ditto, ditto,	5	3	1	100	18	4
Nov.	5	19	By ditto for ditto, ditto,	6	7	1	300	00	00
	26	23	By ditto for ditto, ditto,	7	10	1	438	00	00
	30	23	By ditto for ditto, ditto,	8	8	—	220	00	00
Dec.	19	28	By ditto for ditto, ditto,	9	11	—	270	00	00
	31	—	By Balance remaining for Contra Bill,	10	6	17	120	00	00
	—	—	By ditto for ditto, ditto,	11	9	—	200	00	00
			By Profit and Loss, lost by this Account,			1		16	8
							2272	00	1

Contra Cr.

				Ps. Cloth.	Ps. Shal.	Ps. Poplin.	Gross. Butts.				
Sept.	4	8	By Cash received from *James Power* for,	20	30	14	56	1	380	10	00

Contra Cr.

July	17	3	By Cash received Rent from *Bartholomew M'Dermott*,	1	12	00	00
Dec.	31		By Balance remaining on the Contra side,	17	380	00	00
					392	00	00

Silk Dr.

1773				Ps.	Yds.		£.	£.	s.	d.
July	1	1	To Stock for	5	112	at 6s. per Yard.	1	33	12	00

Herrings Dr.

				Bar.			£.	£.	s.	d.
July	1	1	To Stock for	72		at 21s. per Barrel.	1	75	12	00
Dec.	31		To Profit and Loss gained by this Account,				1	10	16	00
								86	8	00

Bonds Dr.

				£.	£.	s.	d.
July	1	1	To Stock for *Thomas Norton's*, for	1	100	00	00
Dec.	31		To Profit and Loss gained by this Account,	1	1	10	00
					101	10	00

Hops Dr.

				Bgs	ct.	qrs	lb.		£.	£.	s.	d.
July	1	1	To Stock for	3	11	3	22	at 5l. per ct.	1	56	17	6
Sept	17	10	To Sundries as per Journal.	20	52	2	14			315	14	7
				23	64	2	8			372	12	01

Messrs. Rogers, Shears & Co. Drs.

				£.	£.	s.	d.
July	1	1	To Stock due to me	1	620	00	00

Redwood Dr.

				Casks.	ct.	qrs.	lb.		£.	£.	s.	d.
July	2	1	To Stock for	10	91	3	22	at 24s. per ct.	1	110	6	8
Dec.	31		To Profit and Loss gained by this Account,						1	4	11	11
										114	18	7

Wool Dr.

				Bgs	Stones.		£.	£.	s.	d.
July	1	1	To Stock for	8	448	at 12s, 6d. per stone.	1	280	00	00
Dec.	31	—	To Profit and Loss gained by this Account,				1	48	10	8
								328	10	8

1773			Contra Cr.	F.	£.	s.	d.
			Ps. Yds.				
Dec.	31		By Balance remaining | 5 | 112 | at 6s. per Yard,	17	33	12	00
			Contra Cr.				
July	20	3	By *Adam Adams* of Leghorn, H. A shipped for him, Bar. | 72 | at 24s. per Barrel,	6	86	8	00
			Contra Cr.				
July	12	3	By Linen Drapery, delivered *Thmoas M'Donnald*,	2	101	10	00
			Contra Cr.				
			Bags. ct. qrs. lb.				
Dec.	31		By Balance remaining, | 23 | 64 | 2 | 8 |	17	372	12	1
			Contra Cr.				
Aug.	28	7	By Bottomry Acct. for my Bill in favour of *John Dolphin*,	8	300	00	00
Sept.	10	9	By Bills payable per my order to *Ephraim White*,	5	88	3	9
Dec.	31		By Balance due to me,	17	231	16	3
					620	00	00
			Contra Cr.				
			Casks. ct. qrs. lb.				
July	29	4	By Cash from *Thomas Walpool*, for |10|91| 3 | 22 | at 25s. p. ct.	1	114	18	7
			Contra Cr.				
Aug.	3	4	By *Edmund Angell*, H. A. shipped for him, Bgs. stones. | 8 | 448 | at 14s. 8d. p. ft.	6	328	10	8

Ship Adventurer Dr.

1773		J.	F.		F.	£.	s.	d.
July	1	1		To Stock for one half coſt.	1	274	00	00
Dec.	31	—		To Profit and Loſs gained by this Account,	1	55	14	8
						329	14	8

Spirituous Liquors Dr.

					Hhds Gen.	Hhds Bran.	Hhds. Rum.				
July	1	1		To Stock for	17			1	205	16	00
	2	2		To *Richard Hare*, bought of him,		20		1	258	6	8
Oct.	2	11		To Sundries as per Journal for,			40	5	686	8	6
					—	—	—				
					17	20	40				
Dec.	31			To Profit and Loſs gained by this Account,					28	00	00
									1178	11	2

John Barns Dr.

					F.	£.	s.	d.
July	3	2		To Caſh paid him in full,	1	31	00	00

John Beaſly Dr.

					F.	£.	s.	d.
July	31	4		To Caſh paid him in full,	1	145	00	00

John Seaton Dr.

					F.	£.	s.	d.
Oct.	10	13		To Bills payable for one in favour of *Digby* and *Delaboide*,	5	61	00	6

Pork Dr.

					Barrels.		F.	£.	s.	d.
July	2	2		To Caſh, bought of *Thomas Strettle*,	105	at 54s. 9d. per.	1	287	8	9
Aug.	12	6		To ditto for,	100	Bar. at 56s. do.	1	280	00	00
					205			567	8	9

1773			Contra	Cr.		£	s.	d.
Oct.	4	12	By Cash received for Freight,		1	34	6	8
"	5	12	By *Samuel Newman* on Balance for Freight,		10	21	8	00
Dec.	31	—	By Balance for one half remaining,		17	274	00	00
						329	14	8

			Contra	Cr.							
				Hhds. Gen.	Hhds. Bran.	Hhds. Rum.					
Aug.	15	6	By Bills receiveable (No. 3 and 4.) for,		15		2	209	5	00
Nov.	8	19	By Sundries as per Journal,	17				205	16	00
Dec.	31	—	By Balance remaining,		5	40	17	763	10	2
				17	20	40		1178	11	2

			Contra	Cr.				
July	1	2	By Stock due to him,		1	31	00	00

			Contra	Cr.				
July	1	2	By Stock due to him,		1	145	00	00

			Contra	Cr.				
July	1	2	By Stock due to him,		1	61	00	6

			Contra	Barrels.	Cr.				
July	5	2	By Voyage to Jamaica for,	105	at 54s. 9d. per Bar.	5	287	8	9
Dec.	14	26	By Sundries for,	100	at 56s.		280	00	00
				205			567	8	9

Richard Hare Dr.

1773				F.	£.	s.	d.
Aug.	25	7	To Voyage from Madeira, sold him 5 Pipes Madeira Wine,	6	200	00	00
Dec.	31		To Balance due to him,	17	58	6	8
					258	6	8

Voyage to Jamaica Dr.

July	5	2	To Sundries consigned to *Jacob Trusty*, M. A.	1	314	6	3
	7		To Cash paid *Thomas Fuller*, as Premium of Insurance,	1	8	00	00
Dec	31		To Profit and Loss gained by this Account,		111	00	5
					433	6	8

Voyage from London Dr.

				Butts. Porter.				
July	10	2	To *John Calvert*, M. A. for,	40	5	170	18	3
	30	4	To Cash paid Charges, &c.		1	22	18	8
						193	16	11

Jo. Calvert of London, M.A. Dr.

				English.		Ex.				
Dec.	31		To Balance due to him,	£.	156	16	0	at 9	17	170	18	3

Bills payable Dr.

				No. out	No pd				
Sept.	10	9	To Sundries for Contra Bill retired,	1	2	—	304	17	1
Oct.	15	14	To Cash for Contra Bill retired,	2	3	1	222	14	6
	23	16	To ditto for Contra Bill retired,	3	4	1	61	00	6
Dec.	31	—	To Balance for Contra Note due,	4	1	17	90	16	00
			To ditto for ditto,	5	5	—	428	18	6
							1108	6	7

1773		L.	F.	Contra Cr.		F.	£.	s.	d.
July	2		2	By Spirituous Liquors, payable in 6 Months,		4	258	6	8

				Contra Cr.					
Sept.	7		8	By *Jacob Trusty*, M. A. for neat proceeds,		8	433	6	8

				Contra Cr.					
					Butts Porter.				
Oct.	6		12	By Sundries, sold *John Connor*,	40 at 4l. 10s.	1	180	00	00
Dec.	31			By Profit and Loss lost by this Account,			13	16	11
							193	16	11

				Contra Cr.					
					English.	Ex.			
July	10		2	By Voyage from London, for 40 Butts of Porter,	£. 156 at 16s.	at 9	5	170	18 3

				Contra Cr.	When due		No. out.	No. pd.				
July	12		3	By Linen Drapery, for my Note to *Thomas M'Donnold*,	Jan.	15	1	2	2	90	16	00
Aug.	30		7	By *James Vantrump*, M. A. for his Bill to *Ephraim White*,	Sept.	10	2	3	7	304	17	1
Sept.	30		11	By *Joseph Brady*, for his Bill to *Patrick Cotter*,	Oct.	15	3	4	8	222	14	6
Oct.	10		13	By *Jo. Seaton*, for his Bill to *Digby* and *Delahoide*	ditto	23	4	1	4	61	00	6
No.	14		14	By Voyage to Amsterdam, for my Note to *William Coley*,	Jan.	17	5	5	10	428	18	6
										1108	6	7

1773		Fo.	A. Adams of Leghorn, H. A. Dr.	F.	£.	s.	d.
July	20	3	To Sundries, ſhipped for him, per the Hibernia,		157	15	6
			George Piercy, H. A. Dr.				
Nov.	20	22	To Sundries, for his 1-half, as per Journal,	17	451	19	00
Dec.	31		To Balance due to him,		126	00	9
					577	19	9
			Voyage to Barbadoes Dr.				
July	24	4	To Sundries, conſigned to *Martin Worthy*, M. A.	1	251	5	4
Dec.	31		To Profit and Loſs gained by this Account,		93	11	8
					344	17	0
			Robert Stevelly Dr.				
Sept	24	11	To Caſh paid him on Account,	1	250	00	00
Dec.	31		To Balance due to him,	17	00	10	00
					250	10	00
			Lottery Tickets Dr.				
July	27	4	To Caſh paid for two ditto,	1	24	00	00
			Ed. Angell of Norwich, H.A. Dr.				
Aug.	3	4	To Sundries, ſhipped for him, per the Neptune,		337	2	6
			Voyage from Madeira Dr.				
			Pipes.				
Aug.	6	5	To *James Vantrump*, M. A. for Coſt and Charges of Madeira Wine, } 151	7	309	3	0
	23	6	To Caſh paid Freight, Duty, &c.	1	112	7	0
Sept.	7	8	To ditto for Carriage, &c.	1	1	3	0
					422	13	0

1773		J. F.	Contra Cr	F.	£.	s.	d.
Aug.	30	7	By Cash for my Bill in favour of *Andrew Darcy*,	1	157	15	6
			Contra Cr				
July	20	3	By *Adam Adams*, H. A. shipped for him 30 Barrels of Beef,	6	63	00	00
Dec.	10	25	By *Patrick Dillon* of London, M. A. in Co. &c. for 1-half proceeds,	15	514	19	9
					577	19	9
			Contra Cr.				
Sept.	27	11	By *Martin Worthy*, M. A. for neat proceeds,	9	344	17	00
			Contra Cr.				
July	24	4	By Voyage to Barbadoes, for Goods at 2 Months,	6	250	10	00
			Contra Cr.				
Dec.	30	30	By Profit and Loss (Lost)	1	24	00	00
			Contra Cr.				
Sept.	2	8	By Bills receivable for one on *Hill* and Co. Dublin, for	2	216	13	4
Dec.	31		By Balance due to me,	17	120	9	2
					337	2	6
			Contra Cr.				
			Pipes				
Aug	25	7	By *Richard Hare*, sold him, 5	5	200	00	00
Dec	31		By Balance remaining, 10	17	222	13	10
			15		422	13	10

1773		J. F.	Js. Vantrump of Func^all. M.A. Dr.	F.	£.	s.	d.
Aug.	30	7	To Bills payable, for one in favour of *Ephraim White*, for } Milrea. Ex. | 1030 ₰500 | at 71d.	5	304	17	1
Dec.	31		To Profit and Loss gained by this Account,	1	4	5	11
					309	3	00
			Voyage to Philadelphia Dr.				
Aug	9	5	To Sundries shipped with *James Ryan*, M. A.		501	3	9
Dec.	31		To Profit and Loss gained by this Account,	1	148	6	3
					649	10	00
			James Finn Dr.				
Dec.	31		To Balance due to him,	17	12	10	7
			Beef Dr.				
Aug.	12	6	To Cash for Com. Barrels | 240 | Mess Barrels. 150	1	879	00	00
			Tongues Dr.				
Aug.	12	6	To Cash for Half Barrels. | 160 | at 55s.	1	440	00	00
			Tallow Dr.				
Aug.	12	6	To Cash for Hhds. Ct. qrs. lb. | 8 | 96 | 3 | 14 | at 48s.	1	232	10	00
			Butter Dr.				
Aug.	12	6	To Cash for Casks. Ct. qrs. lb. | 100 | 156 | 2 | 0 | at 41s. 6d.	1	343	8	3

1773			Contra Cr.			F.	£.	s.	d.
Aug.	3	5	By Voyage from Madeira, for 15 Pipes of Madeira Wine amounting to,	Milrea. 1030,500	Ex. at 72d.	6	309	3	00

			Contra Cr.						
Nov.	24	22	By *James Ryan*, my Supercargo, M. A. for neat proceeds,			14	649	10	00

			Contra Cr.						
Aug.	9	5	By Voyage to Philadelphia, due for Insurance,			7	12	10	7

			Contra Cr.	Common Mess Barrels.	Barrels.				
Nov	14	20	By Sundries, as per Journal, for	00	150		375	00	00
Do.	20	22	By ditto, as per ditto, for	240	00		504	00	00
				240	150		879	00	00

			Contra Cr.	Half Barrels.					
Dec.	14	26	By Sundries, for	160	at 55s.		440	00	00

			Contra Cr.	Hhds.	Ct.	qrs.	lb.					
Sept.	15	9	By Voyage to Briſtol, for	8	96	3	14	at 48s.	9	232	10	00

			Contra Cr,	Caſk.	Ct.	qrs.	lb.					
Nov.	20	22	By Sundries, as per Journal, for	100	156	2	9	at 41s. 6d.		343		3

Bottomry Account Dr.

1773		F.		L	£.	s.	d.	
Aug.	28	7	To Messrs. *Rogers* and Co. for my Bill, in favour of *John Dolphin*,	3	300	00	00	Oct. Nov.
Sept.	23	10	To Cash lent *John Topsail*,	1	100	00	00	
Dec.	31		To Profit and Loss gained in closing this Account,	1	10	00	00	
					410	00	00	

Ox Hides Dr

Aug	31	7	To Sundries, bought from *Joseph Brady*, Hides. Ct. qrs. lb. | 400 | 400 | 2 | 14 | at 26s. p. ct.	1	520	16	3	Oct.
Sept.	1	8	To Cash for Salt, Salting, and Spun Yarn, &c.	1	21	13	4	
Dec.	31		To Profit and Loss gained by this Account,		18	7	11	
					560	17	6	

Joseph Brady Dr.

Sept.	30	11	To Bills payable for one in favour of *Patrick Cotter*,	5	222	14	6	Aug.

J. Trusty of Jamaica, M. A. Dr.

				£. Jamaica.					
Sept.	7	8	To Voyage to Jamaica for neat proceeds, &c.	560	00	00	5	433	6 8	Oct. Dec.

Goods belong^{g} to Js. Durieff Dr.

				Ps.	Ells	Flem.				
Sept.	10	9	To Cash paid for Freight, Duty, &c. for	40	2240		1	48	6 8	
	22	10	To Profit and Loss for my Commission,				1	9	11 4	
	23	11	To said *Durieff*, H. A. for neat proceeds,				9	324	15 4	Sept
								382	13 4	

John Litchfield Dr.

Sept.	11	9	To Goods belonging to *James Durieff*, at 10 Days,	8	196	00	00	Sept

1773			Contra	Cr.	F.	£.	s.	d.
Oct.	19	15	By Profit and Loss, *John Dolphin's* Ship being Lost,		1	300	00	00
Nov.	4	18	By Cash received from *John Topsail*		1	110	00	00
						410	00	00

			Contra	Cr.				
				Hides. ct qrs. lb.				
Oct.	8	13	By *Thomas Dulap*, H. A. shipped for him,	400 400 2 14 at 28s. per Ct.	10	560	17	6

			Contra	Cr.				
Aug.	31	7	By Ox Hides due at one Month,		8	222	14	6

			Contra	Cr.				
				Jamaica £. s. d.				
Oct.	2	11	By Spirituous Liquors for 40 Hhds. Rum,	412	4	317	16	6
Dec.	31	—	By Balance due to me	148	17	113	19	4
			By Profit and Loss, lost by this Account.		1	1	10	10
				560		433	6	8

			Contra	Cr.				
				Ps. Ells.				
Sept	11	9	By *John Litchfield*, sold him.	20 1120 at 3s. 6d. per Ell.	8	196	00	00
	20	10	By Cash, sold *David Roebe*,	20 1120 3s. 4d. per	1	186	13	4
				40 2240		382	13	4

			Contra	Cr.				
Sept	22	10	By Cash received in full,		1	196	00	00

Voyage to Bristol Dr.

1773		Fo.		£	s.	d.
Sept. 15	9		To Sundries, as per Journal,		245	4 9
Dec. 31	—		To Profit and Loss, gained by this Account.	1	51	15 3
					297	00 00

Jn. Kirwan of London, M. A. Dr.

				English Ex. £.	s.	d.			£	s.	d.
Oct. 13	14		To *Martin Worthy*, M. A. for his Remittance,	285	14	3	8½	9	309	19	11
Dec. 18	28		To *James Mc. Duff*, M. A. in Co. &c.	1706	5		8	15	1842	15	00
Dec. 31	—		To Profit and Loss gained by this Acc.					1	6	4	1
				1991	19	3			2158	19	00

Js. Durieff of Rotterd^m. H. A. Dr.

				£	s.	d.
Oct. 17	15		To Sundries as per Journal,		293	00 1
Dec. 14	26		To Ditto as per Ditto,	—	277	11 8
					670	11 9

Mar^n. Worthy of Barb^s. M. A. Dr.

				Barbadoes. £.	s.	d		£	s.	d.
Sep. 27	11		To Voyage to Barbadoes for neat proceeds,	446	00	00	6	344	17	09
Dec. 31	—		To Profit and Loss gained by this Account.				1	0000	12	7
								345	9	7

1773		J. F.	Contra	Cr.	F.	£	s.	d.
Oct.	12	13	By *William Stephens*, M. A. for neat proceeds,		10	297	00	00

Contra Cr.

				English.			Ex.				
Sept.	17	10	By Hops, for 20 Bags, amounting to,	263	2	6	at 9	3	286	16	1
Dec.	20	28	By Cash, for my Bill to *Samuel Lane*, for	1000			at 8½	1	1085	00	00
			By ditto, O. A. of Ex. in Co.	2	6	3	at 8	11	2	10	00
Dec.	31		By Balance due to me.	726	10	6	at 8	17	784	12	11
				1991	19	3			2158	19	00

Contra Cr.

Sep.	23	11	By Goods belonging to said *Durieff*, for neat proceeds,	8	324	15	4
Dec.	31		By Balance due to me,	17	345	16	5
					670	11	9

Contra Cr.

				Barbadoes £.	s.	d				
Oct	13	14	By *John Kirwan*, M. A. for	400	00	00	9	309	19	11
Dec.	31		By Balance due to me.	46			17	35	9	8
				446	00	00		345	9	7

1773		Ld.	Samuel Newman	Dr.	F.	£.	s.	d.
Oct.	5	12	To Ship Adventurer, due to me on Balance for freight,		4	21	8	00

Wager Account Dr.

Oct.	7	12	To Cash wagered against *John Hillery*,		1	10	00	00
	15	14	To Ditto wagered against *David Dean*,		1	5	00	00
Dec.	31		To Profit and Loss, gained in closing this Account.		1	10	00	00
						25	00	00

Thᵃˢ Dulap of Amsterdᵐ H.A. Dr.

Oct.	8	13	To Sundries per the Sea Horse, as per Journal.			599	6	2

Wᵐ. Stephens of Bristol M. A. Dr.

				Eng				
Oct.	12	13	To Voyage to Bristol for neat proceeds,	£ 275	9	297	00	00
Dec.	31		To Profit and Loss gained by this Acc.				18	00
						297	18	00

Voyage to Amsterdam Dr.

Oct.	14	14	To Sundries, as per Journal,			437	13	3

1773		J. F.	Contra Cr.	F.	£.	s.	d.
Dec.	31		By Balance due to me,	17	21	8	00

			Contra Cr.				
Nov.	4	18	By Cash received against *John Hillery*,	1	20	00	00
Dec.	6	24	By Profit and Loss, lost to *David Dean*,	1	5	00	00
					25	00	00

			Contra Cr.				
Dec.	31		By Balance due to me,	17	599	6	2

			Contra Cr.							
				English.						
Oct.	17	15	By *James Durieff*, H. A. per my Order,	266	8	4	9	288	12	7
Dec.	31	—	By Ballance due to me,	8	11	8	—	9	5	5
				275	00	00		297	18	00

			Contra Cr.				
Oct.	20	15	By Profit and Loss (Lost)	17	437	13	3

Goods in Co. in the Hands of JOHN FLYN, Dr.

1773				F.	£	s.	d.
Oct.	18	15	To Cash paid said *Flyn*, for my half of 50 Hhds. Claret,	1	400	00	00
Nov.	8	19	To Spirituous Liquors for my half of 17 Hhds. Geneva,	4	102	18	00
Dec.	31	—	To Profit and Loss gained by this Account,	1	43	16	00
					546	14	00

John Kirwan of London, O. A. of Exchange in Co. Dr.

				English.	Ex.	F.	£	s.	d.
Oct.	21	16	To Cash for my Remittance,	300 00 00	9	1	327	00	00
Nov.	28	23	To ditto for my Remittance,	200 00 00	9	1	218	00	00
Dec.	16	27	To *Patrick Dillon*, M. A. in Co. &c. for my Bill on him, for,	350 00 00	8	15	378	00	00
				850 00 00					
			To ditto *Kirwan*, M. A. for his one half Profit,			9	2	10	00
		31	To Profit and Loss gained by this Account,			1	2	10	00
							928	00	00

Ship Hopewll. Acct. general, Dr.

				F.	£	s.	d.
Oct.	25	16	To Cash, being an Acct of *Patrick O'Connor* and self, each ½	1	600	00	00
	29	17	To ditto paid Sundry Disbursements,	1	60	00	00
					660	00	00

Goods in Co. with Thos. Strettle and FRANCIS CARLETON Dr.

				Tobacco Stuff Hhds.	Pcs.	F.	£	s.	d.
Oct.	28	17	To *Peter Joyce* for,	20	50	12	797	8	00
Nov.	13	20	To Sundries, as per Journal,				631	5	6
							1428	13	6

Contra Cr.

1775				F.	£.	s.	d.
Oct.	27	16	By Sundries, as per Journal,		425	00	00
Nov.	15	21	By Cash received, as per ditto,		121	14	00
					546	14	00

Contra Cr.

				£. English.			Ex.				
Oct.	30	17	By Bills receivable for,	200	00	00	10	2	220	00	00
Nov.	16	21	By ditto for,	400	00	00	9½	2	438	00	00
Dec.	11	25	By ditto for,	250	00	00	8	2	270	00	00
				850	00	00			928	00	00

Contra Cr.

Nov.	2	18	By Sundries, as per Journal,		660	00	00

Contra Cr.

Oct.	29	17	By Sundries, as per Journal,	Tobacco. Hhds	Stuff Pcs.			531	12	00
Nov.	3	18	By *Patrick Cutter* for,	20	—		13	672	1	6
Dec.	10	19	By Sundries for,	—	50			225	00	00
				20	50			1428	13	6

Peter Joyce Dr.

1773		L. F.		£	s.	d.
Dec.	31		To Balance due to him,	17 797	8	00

Thomas Strettle, H. A. Dr.

Oct.	29	17	To Goods in Co. for his 1-third of 20 Hhds. Tobacco, and 50 Pieces Stuff,	11 265	16	00
Nov.	14	26	To Sundries for his 1-third, as per Account furnished him,	470	4	7
Sept.	28	30	To Cash paid him on Account,	1 550	14	6
	31		To Balance due to him,	17 119	17	11
				1406	13	00

Francis Carleton, H. A. Dr.

Oct.	29	17	To Goods in Co. for his 1-third of 20 Hogsheads Tobacco, and 50 Pieces Stuff,	11 265	16	00
Nov.	14	26	To Sundries for his 1-third, as per Account furnished him,	470	4	7
Dec.	28	30	To Cash paid him on Account,	1 520	14	00
	31		To Balance due to him,	17 144	2	9
				1400	17	4

Patrick O'Connor, H. A. Dr.

Nov.	2	18	To Ship Hopewell, Account General, for 1-half,	11 330	00	00

1773			Contra Cr.	F.	£.	s.	d.
Oct.	28	17	By Goods in Co. with *Strettle* and *Carleton*, each 1-third,	11	797	8	00

Contra Cr.

Nov.	13	20	By Goods in Co. &c. for 1-third neat proceeds,	11	293	00	6
Dec.	14	20	By Sundries, for 360 Salt Ox Hides, &c.		499	7	6
Dec.	15	27	By *James M'Duff*, M. A. in Co. &c. for 1-third proceeds,	15	568	15	00
Do.		18	By ditto for 1-third Profit on the Ex.	15	45	10	00
					1406	13	00

Contra Cr.

Nov.	13	20	By Goods in Co. &c. for 1-third neat proceeds,	11	293	00	6
Do.	14	20	By Sundries, for 158 Casks of Butter, &c.		493	11	10
Dec.	15	27	By *James M'Duff*, M. A. in Co. &c. for 1-third neat proceeds,	15	568	15	00
Do.		18	By ditto, for 1-third Profit on the Ex.	15	45	10	00
					1400	17	4

Contra Cr.

Dec.	31		By Balance due to me,	17	330	00	00

773		J. F.		F	£.	s.	d.
			Ship Hopew^ll. Acct. particular Dr.				
Nov.	2	18	To ditto, Account general, for my 1-half,	11	330	00	00
			Patrick Cotter Dr.				
Nov	3	18	To Goods in Co. with *Strettle* and *Carleton*, for 20 Hhds Tobacco,	11	672	1	6
			John Flyn, H. A. Dr.				
Nov.	8	19	To Spirituous Liquors for his 1-half of 17 Hhds. Geneva,	4	102	18	00
			Voyage to Bourdeaux Dr.				
Nov.	14	20	To Sundries for my 1-third, as per Journal,		470	4	8
Dec.	31		To Profit and Loſs, gained by this Account,	1	98	10	4
					568	15	00
			Voyage to London Dr.				
Nov.	20	22	To Sundries, as per Journal,		451	19	00
Dec.	31	—	To Profit and Loſs gained by this Account,	1	63	00	10
					514	19	10

1773		Fr. J.	Contra Cr.	F.	£	s.	d.
Nov.	18	21	By Profit and Loſs (loſt)	1	330	00	00

			Contra Cr.				
Nov.	12	19	By Caſh received in full,	1	672	1	6

			Contra Cr.				
Nov.	9	19	By Caſh received in full,	1	102	18	00

			Contra Cr.				
Dec.	15	27	By *James M'Duff*, M. A. in Co. &c. for my 1-third neat proceeds,	15	568	15	00

			Contra Cr.				
Dec.	10	25	By *Patrick Dillon*, M. A. in Co. &c. for my 1 half neat proceeds,	15	514	19	10

1773		J.F.	Martin French, H. A. Dr.	F	£.	s.	d.
Nov.	22	22	To *Thomas Brown* for his 1-third of 18 Hhds. Sugar,	14	108	00	00
Dec.	8	25	To Goods in Co. &c. for 3 Hhds. ditto, at 18l. per Hogshead,	14	54	00	00
	31	—	To Balance due to him,	17	60	00	00
					222	00	00

			John Moylan, H. A. Dr.				
Nov.	22	22	To *Thomas Brown* for his 1-third of 18 Hhds. Sugar,	14	108	00	00
Dec.	5	24	To *Martin French*, for what was paid on H. A.	14	16	00	00
Do.	8	25	To Goods in Co. &c. for 3 Hhds. Sugar, at 18l. per Hhd.	14	54	00	00
	31		To Balance due to him,	17	60	00	00
					238	00	00

			Goods in Co. with French and MOYLAN, Dr.				
			Hhd. Sugar.				
Nov	22	22	To *Thomas Brown*, for my 1-third of | 18 | at 18l. per Hhd.	14	108	00	00
Dec.	13	26	To Sundries, as per Journal,		342	00	00
	31		To Profit and Loss gained by this Account,	1	6	00	00
					456	00	00

			Thomas Brown Dr.				
Dec.	2	24	To Sundries, as per Journal,		324	00	00

			James Ryan, my Supercargo at Philadelphia, Dr.				
			Currency.				
Nov	24	23	To Voyage to Philadelphia, for neat proceeds, | £.1020 |	7	649	10	00

1773			Contra Cr.	F.	£.	s.	d.
Dec.	5	24	By Sundries, as per Journal,		108	00	00
Do.	13	26	By Goods in Co. &c. for 1-third neat proceeds,	14	114	00	00
					222	00	00

			Contra Cr.				
Dec.	2	24	By *Thomas Brown*, paid him,	14	124	00	00
Do.	13	26	By Goods in Co. &c. for 1-third neat proceeds,	14	114	00	00
					238	00	00

			Contra Cr.				
				Hhds. Sugar.			
Dec.	3	24	By *Francis Connery* sold him,	9	at 20l. p. hhd.	15	180 00 00
Do.	8	25	By Sundries, for	9	at 18l.		162 00 00
Do.	13	26	By Goods in Co. &c. for my 1-third neat proceeds,			14	114 00 00
							456 00 00

			Contra Cr.				
Nov.	22	22	By Sundries, on demand,			—	324 00 00

			Contra Cr.				
				Currency.			
	31		By Balance due to me,	£. 1020		17	649 10 00

Francis Connery Dr.

1773				F.	£.	s.	d.
Dec.	3	24	To Goods in Co. with *French* and *Moylan*, for 9 Hhds. Sugar,	14	180	00	00

Goods for my particular acct. Dr.

Dec.	8	25	To ditto in Co. &c. for 3 Hhds. Sugar, at 18l. per Hhd.	14	54	00	00

Patrick Dillon of London, M. A.

in Co. with GEORGE PIERCY, Dr.

				English.		Ex.				
Dec	10	25	To Sundries, for neat proceeds,	£.950	15s.	at 8 1/2 p. Ct.		1029	19	7

Voyage to Rotterdam, Dr.

ec.	14	26	To Sundries, as per Journal,			377	11	8

James M'Duff of Bourdeaux,

M. A. in Co. with SRETTLE and CARLETON, Dr.

				Crowns.	English.				
Dec.	15	27	To Sundries, for neat proceeds,	11700	Ex. at 32d.	1706	5	00
	18	—	To *Thomas Strettle*, for his 1-third Profit on the Exchange,			12	45	10	00
			To *Francis Carleton*, for his 1-third ditto,			12	45	10	00
	31	—	To Profit and Loss for my 1-third ditto,			1	45	10	00
							1842	15	00

1773		F.	Contra	Cr.	F.	£.	s.	d.
Dec.	7	24	By Cash received in full,		1	180	00	00

			Contra	Cr.				
Dec.	31		By Balance remaining,		17	54	00	00

			Contra		Cr.				
				English.					
				£.	s.				
Dec.	16	27	By *John Kirwan*, O. A. of Ex. for my Bill for,	350		Ex. 8	11	378	00	00
	31		By Balance due to me,	600	15	do. 8	17	648	1	2
				950	15					
			By Profit and Loss, lost by this Account,				1	3	18	5
								1029	19	7

			Contra	Cr.				
Dec.	31		By Balance remaining,		17	377	11	8

			Contra	Cr.					
				Crowns.	English.					
Dec.	18	28	By *John Kirwan*, M. A.	11700		Ex. 35d	9	1842	15	00

Callimanco in Co. with Kelly and DELANY, Dr.

1773		F.		Pcs.	Yds.		£.	s.	d.
Dec.	17	27	To Sundries, for	300	20,000	at 12d.	1000	00	00
	24	29	To Profit and Loss for Commission,				1	31	5 00
			To *Bernard Kelly* for his 1-third gained,				16	72	18 4
			To *Timothy Delany*, for 1-third ditto,				16	72	18 4
			To Profit and Loss for my 1-third ditto,				1	72	18 4
								1250	00 00

Bernard Kelly, H. A. Dr.

Dec.	21	29	To Cash paid him on Account,	1	33	6	8	Dec
	27	—	To ditto paid him in full,	1	139	11	8	
					172	18	4	

Timothy Delany, H. A. Dr.

Dec.	21	29	To Cash paid him on Account,	1	133	6	8	Dec.
	27	—	To ditto paid him in full,	1	139	11	8	
					272	18	4	

Patrick Lynch Dr.

Dec.	31	30	To Cash paid him in full,	1	500	00	00	Dec.

James Harrison Dr.

Dec.	18	28	To Callimanco in Co. with *Kelly* and *Delany*, at 6 Days,	16	325	00	00	Dec.

1773		J. F.	Contra	Pcs.	Yds.		F.	£.	s.	d.
			Contra			**Cr.**				
Dec.	18	28	By Sundries, for,	150	10000	at 15d		625	00	00
	23	—	By Cash received from *Robert Roberts* for,	150	10000	at 15	1	625	00	00
				300	20000			1250	00	00
			Contra			**Cr.**				
Dec	17	27	By Callimanco in Co. &c. advanced by him,				16	100	00	00
	31	—	By ditto gained,				16	72	18	4
								172	18	4
			Contra			**Cr.**				
Dec.	17	27	By Callimanco in Co. &c. advanced by him,				16	200	00	00
	31		By ditto gained,				16	72	18	4
								272	18	4
			Contra			**Cr.**				
Dec.	17	27	By Callimanco in Co. with *Kelly* and *Delany*, for our joint Note, at 19 Days,				16	500	00	00
			Contra			**Cr.**				
Dec.	24	29	By Cash received in full,				1	325	00	00

1773		J. F.	Expence Account Dr.	F.	£.	s.	d.
Dec.	31	30	To Caſh, as per Journal,	1	196	13	8
			Balance Dr.				
Dec.	31	31	To Caſh remaining,	1	1043	7	8
			To Bills receivable for *Roche's* on *Carleton* (No. 6) £. 120	2	320	00	00
			To ditto for *Harriſon* on *White* (No 9) £. 200				
			To Houſes in Cork, one in Broad-lane, coſt, £. 200	2	380	00	00
			Ditto in Hanover-ſtreet, coſt, £. 180				
			To Silk remaining 5 Pieces, 112 Yards, at 6s. per Yard,	3	33	12	00
			To Hops remianing 23 Bags, qt. 64ct. 2qrs. 8lb.	3	372	12	1
			To Meſſrs. *Rogers, Shears* and Co. due from them,	3	231	16	3
			To Ship Adventure for 1-half remaining,	4	274	00	00
			To Spirituous Liquors remaining 5 Hhds Brandy, £.77 1 8	4	763	10	2
			Ditto 40 Hhds. Rum, £.686 8 6				
			To *Edmund Angelt*, H. A. due from him,	6	120	9	2
			To Voyage from Madeira, remaining 10 Pipes Madeira Wine,	6	222	13	10
			To *Jacob Truſty*, M. A. due from him,	8	113	19	4
			To *John Kirwan*, M. A. ditto,	9	784	12	11
			To *James Durieff*, H. A. ditto,	9	345	16	5
			To *Martin Worthy*, M. A. ditto,	9	35	9	8
			To *Samuel Newman*, ditto,	10	21	8	00
			To *Thomas Dulap*, H. A. ditto,	10	599	6	2
			To *William Stephens*, M. A. ditto,	10	9	5	5
			To *Patrick O'Connor*, H. A. ditto,	12	330	00	00
			To *James Ryan*, M. A. ditto,	14	649	10	00
			To Goods for my particular Account,	15	54	00	00
			To *Patrick Dillon*, M. A. in Co. &c.	15	648	1	2
			To Voyage to Rotterdam,	15	377	11	8
					7731	1	11

1773		Fo.	Contra	Cr.	F.	£.	s.	d.
Dec.	31		By Profit and Loss loft by this Account,		1	196	13	8

		Contra	Cr.				
Dec.	31	By *Richard Hare* due to him,		5	58	6	8
		By *John Calvert*, M. A. ditto,		5	170	18	3
		By Bills payable due to *Thomas M'Donnold*, (No. 1.)	£. 90 16 0	5	519	14	6
		By Ditto, to *William Coley*, (No. 5)	428 18 6				
		By *George Piercy*, H. A. due to him,		6	126	00	9
		By *Robert Stevelly* ditto,		6		10	00
		By *James Finn* ditto,		7	12	10	7
		By *Peter Joyce* ditto,		12	797	8	00
		By *Thomas Strettle*, H. A. ditto,		12	119	17	11
		By *Francis Carleton* H. A. ditto,		12	144	2	9
		By *Martin French*, H. A. ditto,		14	60	00	00
		By *John Moylan*, H. A. ditto,		14	60	00	00
		By Stock for my neat Eſtate,		1	5661	12	6
					7731	1	11

Articles on which there was gain in closing Accounts.

	F.	£.	s.	d.
Woolen Drapery,	2	18	13	00
Houses in Cork,	2	12	00	00
Herrings,	3	10	16	00
Bonds,	3	1	10	00
Redwood,	3	4	11	11
Wool,	3	48	10	8
Ship Adventurer,	4	55	14	8
Spirituous Liquors,	4	28	00	00
Voyage to Jamaica,	5	111	00	5
Ditto Barbadoes,	6	93	11	8
James Vantrump, M. A.	7	4	5	11
Voyage to Philadelphia,	7	148	6	3
Bottomry Account,	8	10	00	00
Ox Hides,	8	18	7	11
Voyage to Briſtol,	9	51	15	3
John Kirwan, M. A.	9	6	4	1
Martin Worthy, M. A.	9		12	7
Wager Account,	10	10	00	00
William Stephens, M. A.	10		18	00
Goods in Co. in the Hands of *John Flyn*,	11	43	16	00
John Kirwan, O. A. of Exchange.	11	2	10	00
Voyage to Bourdeaux,	13	98	10	4
Ditto to London,	13	63	00	10
Goods in Co. with *French* and *Moylan*,	14	6	00	00
James M'Duff, M. A. in Co. &c.	15	45	10	00
Callimanco in Co. with *Kelly* and *Delany*,	16	72	18	4
Carried to the Cr. of Profit and Loſs Acct.	1	967	3	10

Articles on which there was Loſs in cloſing Accounts.

	F.	£.	s.	d
Bills receivable,	2		16	8
Voyage from London,	5	13	16	11
Jacob Truſty, M. A.	8	1	10	10
Patrick Dillon, M. A. in Co. &c.	15	3	18	5
Expences Account.	17	196	13	8
Carried to the Dr. of Profit and Loſs Acct.	1	216	16	6

N. B. As it is with London that all Foreign Places, on the Trade of Great-Britain, or Ireland cloſe their Accts. ſo in this Set, in cloſing all Foreign Accounts, the Exchange is Valued at 8 per Ct. except in Accounts, from London to Cork, or Contra, where the Accounts are Balanced according to the laſt Courſe of Exchange mentioned in the Leger Article.

NOTE, Further, Before you offer to cloſe this Leger, after all the Articles are poſted, go to *John Kirwan*, O. A. of Ex. in Co. and add the Dr. and Cr. ſides, and take half the difference, which is, 2l. 10s. and reduce ſaid 2l. 10s. into Engliſh Money, at 8 per Ct. will make 2l. 6s. 3d. which carry to the Cr. ſide of *John Kirwan*, M. A. after making O. A. of Ex. in Co. Dr. to ſaid Acct. for ſaid Sum, then go to *James M'Duff*, M. A. in Co. &c. and take the Difference as before, and Debit this laſt Acct. for two thirds, of ſaid Difference (that is to *Thomas Strettle* for 1-third, and to *Francis Carleton* for 1-third, then go to *Thomas Strettle*, H. A. and *Francis Carleton* H. A. and give each Acct. Credit for their 1-third Profit on the Exchange, and then the Leger will be fit for Cloſing.

For further Inſtruction to the Learner, I ſhall here inſert a Couple of Articles out of the foregoing Waſte Book in ſuch a Manner, that he may keep a Waſte Book and Journal with very little Trouble.

		£.	s.	d.
Dr.	*Edmund Angell*, H. A.	337	2	6
Crs.	Wool, - -	328	10	8
	Caſh, - -		7	5
	Profit and Loſs,	8	4	5
		337	4	5

1773. AUGUST 3d.

By Order and for Account of *Edmund Angell* in Norwich, I have ſhipped per the Neptune, *John Jones*, Maſter, Marked E. E. viz. 8 Bags of Wool, qt. 448 Stones, at 14s. 8d. per Stone,

£.	s.	d.
328	10	8
	7	5
8	4	5
337	2	6

Charges 'till on Board,

Commiſſion on 328l. 18s. 1d. at 2½ per Ct. is,

		£.	s.	d.
Dr.	Goods belonging to *James Durieff*,	324	15	4
Cr.	*James Durieff*, H. A.	324	15	4

SEPTEMBER 23.

I have this Day ſent *James Durieff* of Rotterdam an Account of Sales of 40 Pieces of Holland, which I ſold for H. A. amounting to 382l. 13s. 4d. neat proceeds to his Credit, as per Bill, after deducting Commiſſion is,

£.	s.	d.
324	15	4

THE APPENDIX.

OF THE

INVOICE BOOK.

THIS Book contains Copies of Invoices of Goods ſent to Sea; for as the Merchant is obliged to ſend his Correſpondent an Invoice of all the Goods he conſigns to him, ſo it is Reaſonable that he ſhould keep a Copy of it for himſelf, and this is the Uſe of the Invoice Book, the form of which follows.

Cork, November 8, 1773.

INVOICE of Butter, Beef, Pork and Tongues, shipped on Board the Swan, *James Mariner*, for Account of *William Trader*, Merchant, in London, Marked and Numbered as follows.

W. T. 20 Firkins best Butter.

No.	Wt.	Tare.	No.	Wt.	Tare.
1	61lb.	11	11	62lb.	11
2	60	13	12	63	12
3	64	11	13	61	10
4	67	14	14	59	13
5	61	14	15	64	14
6	63	13	16	62	10
7	65	15	17	57	11
8	61	11	18	60	13
9	60	11	19	60	13
10	60	14	20	71	11
	622	127		619	117
	619	117			
	1241	244			
	244				

Neat 997 at 28s. per Cent.

	£.	s.	d.
40 Barrels Mess Beef, at 38s. per Barrel.	76	00	00
30 ditto of Pork, at 54s.	81	00	00
20 half ditto of Tongues, at 55s. per half Barrel,	55	00	00
Duty and shipping Charges,	5	10	6
Commission on 229l. 19s. 9d. at 2 and a half per Cent.	5	14	11
	235	14	8

Errors excepted,

W. K.

1773

The Form of the Sales Book.

SALES of 10 Puncheons of Rum, per the Swallow, *John Jones*, Master, for Account of *Peter Planter*, Merchant, in Jamaica:

			For what, or to Whom sold:	qt. Galls.	Price. at		Amount. £.	s.	d.
Dec.	1	No. 1	For Cash,	119	4	0	23	16	00
	6	2, 3	To *William Paywell*, at three Months,	220	4	4	45	13	4
	8	4	To *Arthur Connell*, at one Month,	118	4	2	24	1	8
	12	5	For Cash,	116	4	1	23	13	8
	18	6, 7, 8	To *John Daly*, at 2 Months,	336	4	3	71	8	00
	21	9, 10	To *Adam Price*, at three Months,	221	14	4	47	17	8
				1130			236	10	4

Charges on the above 10 Puncheons at landing,	£.	4 12 6	
Duty on 1130 Gallons,		103 2 8	
Freight at 30s. per Pipe,		15 0 0	
Commission on the Sales at 2 and a half per Cent.		8 8 3	
			131 3 5
Neat proceeds to the Credit of his Account, Errors and bad Debts excepted,			105 6 11

W. K.

The Form of the Sales Book.

An Account of Sales of 10 Bales of Holland, per the Polly, *John Williams*, Maſter, for Account of *William Daviſon*, Merchant, in Amſterdam.

		No.	Yard in each Piece.						Tot.	Rate s. d.	To whom, or for what ſold.	Amount. £. s. d.
Dec.	22	1	27	20	35	27	20		129	2 6	To *Jaſper Lynch*	16 2 6
	23	2	20	25	24	30	21		120	2 6	To, *John M' Carthy*,	15 00 00
	—	3	21	30	24	26	21		122	2 5	For Caſh,	14 14 11
	24	4	20	22	26	21	25		228	2 7	To *David Roche*	29 9 00
	—	5	19	21	23	24	27					
	27	6	21	23	24	22	21		111	2 8	To *Rob. Stevelly*	14 16 00
	30	7	18	25	23	20	24		224	2 6	For Caſh,	28 00 00
	—	8	21	23	25	19	26					
	31	9	18	19	21	23	24		213	2 7	To *Jn. Litchfield*,	27 10 3
	—	10	20	21	20	24	23					
									1147			145 12

The Total of what is ſold on Credit is at 6 Months.

Charges at landing,	£.	21 3 8	
Ware houſe Rent,		4 8 00	
Porterage,		12 8	
Commiſſion and ſtanding to Debts, at 5 per Cent.		8 11 6	
			34 16 1
Neat proceeds to the Credit of his Acct. as the Debts fall due, Errors excepted,			110 16 7

W. K.

THE LETTER-BOOK,

WITH

General Directions,

FOR WRITING

Letters of Buſineſs.

A Merchant, Shopkeeper, or Tradeſman's Letters ſhould be plain, conciſe, and to the purpoſe intended; free from any quaint Expreſſions, always pertinent, and conceived in ſo clear a Manner, as may give the Reader no doubt. And as there ought to be nothing occult or unneceſſary in them, ſo ought they to have no affected Abreviations, for theſe will make them ambiguous, or miſunderſtood.

All Commiſſions, Orders, and important Circumſtances of Trade, are to be clearly delivered, that your Correſpondent may know what you would have him do on your part, and what he may depend on, on yours.

There ſhould be no poſſibility of a Diſappoiment left, through his not being fully informed of your Intentions; for when Orders are obſcurely given, they are doubtfully obſerved, and a Miſtake in Commerce may prove of bad Conſequence.

And the Correſpondent on the receipt of a Letter, ought to be very patticular in anſwering every Article or Tranſaction therein referred to him; and each particular, he is to anſwer diſtinctly and directly.

For

For Nothing muſt be neglected by him, or left in ſuſpenſe, leſt the Correſpondent ſhould ſuffer for want of proper Intelligence.

A conciſe, familiar and ſignificant Stile (like that of Converſation) is the manner in which a Merchant or Trader ſhould converſe with his Correſpondent by Letter, juſt as if he was to meet him perſonally on the Exchange.

LETTER I.

A Letter to Mr. *Peter Planter*, Merchant, in Jamaica, on the Sale of his Ten Puncheons of Rum laſt December.

Mr. PETER PLANTER,

SIR,

YOURS of the 8th of November came to Hand, and I now incloſe you an Account of Sales of your Ten Puncheons of Rum, neat proceeds to your Credit, 105l. 6s. 11d. and when in Caſh Remittance ſhall be made in the manner you Adviſe. I hope the Sales will give you Satisfaction, for I aſſure you I have done the beſt I could.

I am, Sir, with the utmoſt Reſpect,

Your moſt humble Servant,

Cork, Dec. 23, 1773. W. K.

LETTER II.

A Young Linen Draper's Order for Goods.

Mr. JOHN ELLWOOD,

SIR, Cork, Jan. 3, 1773.

AS I have now compleated my Apprenticeſhip with Mr. *James Meaſurewell*, your old Cuſtomer in the ſame Town, I deſire you to ſend me by the next Opportunity 20 Pieces of Linen, from 16d. to 2s. per Yard; 10 Pieces from 2s. 6d.

to 3s. 4d. 12 Pieces of Cambrick, from 3l. to 7l. per Piece; 10 Pieces of Check, from 9d. to 12d. per Yard; 20 Pieces of Sheeting, from 10d. to 18d. per Yard. Draw your Bill upon me for 80l. at ſight, and for the reſt in three Months: I expect you will uſe me as well as lies in your Power; for, being a young Beginner, if I cannot buy and ſell as cheap as others, I muſt expect no Trade.

I am, Sir, your moſt humble Servant,

To Mr. JOHN ELLWOOD, Linen-draper, Dublin. } A. B.

The ANSWER.

Mr. A. B.

SIR, Dublin, Jan. 12, 1773.

YOURS of the 3d current came to Hand, and am much obliged to you for the Confidence you have repoſed in me. I have taken care, to ſend you as choice Goods as any in Town, by *Patrick Carrman* the Carrier, the particular Quantity and Price as I have in a Bill of Parcels hereunto annexed, and at your deſire, have drawn on you for 80l. payable to Mr. *Thomas White*, or Order; for the Remainder you need not diſtreſs yourſelf as to Time; and as you'll find I have dealt well with you in this, I ſhall expect your further Orders.

I am, Sir, your humble Servant,

JOHN ELLWOOD.

To Mr. A. B. Linen-Draper, in Cork.

LETTER

LETTER IV.

Adviſing the ſaid Remmittance to Mr. *Thomas White*.

Mr. THOMAS WHITE,

SIR, Dublin, Jan. 12, 1773.

AN opportunity now offers of paying you part of your Balance, therefore I have incloſed to you a Bill for 80l. on Mr. A. B. your Townſman, to be paid at ſight; he is beginning the World, and I being partly a ſtranger to him, would be much obliged to you to let me know ſomething of his Character and Circumſtances; pleaſe to ſend me a line on Receipt of the Bill, and when a Conveniency preſents, you may depend on the reſt,

I am, Sir, your very humble Servant,

JOHN ELLWOOD.

The Incloſed BILL.

Dublin, Jan. 12, 1773, for £. 80.

SIR,

AT ſight pay Mr. *Thomas White*, or Bearer, the Sum of Eighty Pounds ſterl. Value delivered in Goods to *Patrick Carrman* for your uſe, and place it (without further Advice) to Accompt of,

Your humble Servant,

To Mr. A. B. Linen-Draper, in Cork. } JOHN ELLWOOD.

Receipt

Receipt BOOK.

IN this Book the Merchant takes Receipts for the Payments he makes, the Receipt ſhould contain the Date, the Sum received, expreſſed in Words at large, and alſo in Figures, in the Money Columns; the Reaſon why, and whether in full or in part, and muſt be ſigned by the Perſon receiving; but there is no Occaſion to mention the Merchant's Name, for the Book being his own ſufficiently implies that.

The Form is as follows.

	£.	s.	d.
RECEIVED February 3, 1773, in part for Linen, the Sum of Eighty Pounds, ſterl. PETER POWER.	80	0	
RECEIVED March 4, 1773, in full for Rum, the Sum of one Hundred and Twenty Pounds Eight Shillings, ſterl. JAMES NEEDY.	120	8	0
RECEIVED March 18, 1773, the Sum of Fifty Seven Pounds, Seventeen Shillings, and Eight Pence, ſterl. by Order, and for Account of *William Jones*, Eſq. JAMES TRUSTY.	57	17	8
RECEIVED April 9, 1773, Two Hundred Pounds, Nine Shillings, ſterl. in full for Thirty Carcaſſes of Beef, ſold and delivered 16th of December laſt, for Self and Partner, JOHN BUTCHER.	200	9	0

☞ CASH-BOOK.—See the beginning of Ledger, No. B.

☞ BILL-BOOK.—See Bills Receivable and Payable, Ledgers, No. A. and No. B.

Of Bills of Exchange.

I. THE Bill of Exchange, in uſe among Perſons of Correſpondence and Dealing, is a ſhort Order for Money, to be received in one Place or Country, for the Value paid in another; to which Men of Credit pay a very ſtrict Honour and Regard. In it are ſpecified; 1ſt, The Place of the Drawer's Reſidence; 2d, The Time of payment; 3d, To whom; 4th, The Sum; 5th, Uſually at what Rate of Exchange; 6th, Of whom the Value was received, or to whoſe Account the Bill is to be placed; 7th, The Drawer's Name; 8th, By whom, and where to be paid.

II. In Bills of Exchange, there are commonly four Perſons principally concerned; 1ſt, The Remitter who pays the Value to 2d, The Drawer, who receives it in one place, and furniſhes him with a Bill upon 3d, The Acceptant, who is expected to pay in due Time to 4th, The Poſſeſſor, or Preſenter, who is to receive the Contents in another Place; not but ſometimes there are only three Perſons concerned in a Remittance, and ſometimes, though but ſeldom, two only.

III. All Bills of Exchange, upon their coming to the Preſenter's Hands, from the Remitter, are immediately to be tendered to the Perſon on whom they are drawn for Acceptance, which by legal Appointment, ought to be made in writing under the Bill.

IV. If a Bill payable at Uſance, or after Date, the Acceptant's ſubſcribing his Name, or making any other Mark on the ſame, is ſufficient and valid Acceptance; but if it be payable after ſight, the Day on which it is tendered for Acceptation muſt be alſo mentioned upon it, by which Acceptance he becomes abſolutely and irrevocably Debtor to the Preſenter, for the Contents, or the Courſe of Exchange would otherwiſe be ſubject to great Hazards, and Uncertainties.

V. But if the Party to whom a Bill is directed, refuſes to accept it, after Twenty-four Hours Delibration, if it be a Foreign Bill, or upon Preſentment, if an inland Bill, Proteſt muſt be made for Non-acceptance, at the place of his Abode, by a Notay Public, who is to be Witneſs of that Refuſal, which Proteſt ſhould, for the Security of the Preſenter, be returned the firſt Poſt to the Remitter, that he may furniſh a new Bill, or take his proper Meaſures with the Parties concerned.

VI. The Drawer of a Bill ſhould always, the ſame Poſt, take Care, to give his Correſpondent Notice by Letter, that he has drawn upon him for ſo much, payable as in the Bill, to prevent its being Proteſted, and ſent him back Non-accepted, for want of due

Advice

Advice for it that Caſe, his Correſpondent may refuſe to accept 'till Advice arrives, if the Bill mentions Advice to be expected.

VII. To prevent interruption of Buſineſs by Miſcarriage of Letters, or other Accidents, Merchants always draw two, and often three outland Bills, all of the ſame Tenor and Date, excepting in the Second againſt the Firſt, and if there be three drawn, againſt the Third alſo, and in the Third againſt the Firſt and Second, to prevent the Accepter's paying more than one of them by Miſtake, which Bills the Remitter takes care to ſend his Correſpondent, to whom they are made payable, by different Poſts, one of which being anſwered, the reſt are of no force.

VIII. If an Accepted Bill be not paid upon Demand, the very Day it falls due, it muſt be Noted; that is, put into the Hands of a Notary Public, by the Preſenter, in order to have a Proteſt drawn, under a Copy of the Bill, for Non-payment, which Proteſt, within fourteen Days at fartheſt, muſt be returned (but not the Bill itſelf, unleſs for ſpecial Reaſons) to the Remitter, who paid the Value, and who is to give Satisfaction for his concern therein to the Preſenter, and who will procure Satisfaction of the Drawer; not only with Reſpect to the principal Sum, and the Intereſt thereof, from the Day of Proteſt, but alſo may recover the Rechange of the ſaid Sum, with Charges of Proteſt, and whatever Damages ſhall be incurred by the Default of his Correſpondent, the Acceptant; though Rechange is not always inſiſted on.

IX. The neglect of Proteſt in due Time, leaves the Preſenter, or Poſſeſſor of a Bill no Security, but that of the Acceptant; whereas he has otherwiſe the Drawer, and every one of the Indorſers (if any) beſides the Acceptant, to depend on for the principal Damages; and if but one of them prove ſufficient, he will be no loſer.

X. No Bill of Exchange can be Proteſted, unleſs the Value be mentioned therein to be received, and the Perſon named of whom; nor is it uſual among Dealers to Note an inland Bill under Twenty Pounds Value, ſuch Bills are commonly returned without Charges; not but that it may, after Acceptance, be lawfully done, if the Bill be above Five Pounds Value.

XI. If you Diſcount, or pay a Debt with an inland Bill, payable to yourſelf or order, you muſt write your Name on the back, and deliver it into the poſſeſſion of the Perſon you intend to make it over to, which is called Indorſing, whereby you Aſſign all your Property therein to him; and in Caſe of the Acceptant's failure before it is paid, you are, by Virtue thereof, as Reſponſible to ſuch your Aſſign for the Contents and Damages, upon Proteſt made, as the Remitter is to you, and the Drawer to him.

XII. In like manner, let a Bill be Indorſed by ſeveral Perſons, the Poſſeſſor, or Perſon to whom it was laſt Aſſigned, in Caſe of Non-payment,

Non-payment cauſes Proteſt to be made, which being returned to the laſt Indorſer, he is obliged to ſatisfy the laſt Poſſeſſor, as to the Contents and Charges, and returns it in like Manner to the Second; he to the Third, &c. 'till at laſt it recurs upon the Drawer, who is obliged to anſwer all Damages, as before. In the ſame manner ought Promiſſory Notes be treated; they being in the Eye of the Law, of the Nature of inland Bills of Exchange.

XIII. But, on an outland Bill, beſides the Indorſer's Name, it is uſual to fill the Indorſement, by appointing payment to his Order, naming the Perſon he aſſigns it over to, ſpecifying the Conditions, and Reaſons, that induced him to make ſuch Indorſement; "As pay Mr. *Dennis Donnoghue*, or Order, Value in Account, *W. K.*" And if Mr. *Donnoghue* ſhould aſſign it to another; "Pay Mr. *William Phair*, or Order, Value of himſelf, *Dennis Donnoghue*, remembering always, that unleſs the Word (Order) be inſerted, no Bill of Exchange, or Promiſſory Note, is Indorſible to another.

XIV. If the Acceptant of a Bill ſhould chance to fail, between the time of Acceptance, and that of payment, Proteſt may be made in that Caſe, for better Security, before the Bill becomes due; not but by the Good Underſtanding among Dealers, the Damages, as Brokerage, Intereſt, &c. that would follow Proteſt, are frequently prevented, eſpecially, if the Drawer, or any of the Indorſers, be ſufficient Perſons; for any of their Correſpondents, out of Reſpect, may re-accept the Bill for Honour of the Drawer, or Indorſer, if applied to by the Poſſeſſor, after he has, for Security of the Re-accepter, cauſed the Bill to be Proteſted, with a Declaration, that the Bill was re-accepted, for Honour of the Drawer, &c. under-writing it, Accepted for Honour of the Drawer, per *A. B.* Or if the Reſpect was ſhewn to an Indorſer; Accepted for Honour of the Indorſer, *C. D.* per *A. B.* In the ſame manner are to be ſerved, ſuch Bills as are drawn upon a Perſon who has not equivalent Effects of the Drawer's in his Hands, or that has not received due Advice of the Bill preſented to him for Acceptance; which will entitle him to a legal Claim upon the Drawer, if he thinks he may venture, under thoſe Circumſtances to Honour his Bill.

XV. When theſe Bills, accepted under Proteſt, become due, it is the Cuſtom of Merchants to have a ſecond Proteſt for Non-payment, made by the Poſſeſſor, with a Declaration, as before, that the Re-accepter did pay the ſame with Charges, for Honour, as aforeſaid; which Proteſt, the Re-acceptant for his own Security, will take care to return, with the firſt Opportunity to his Friend and Correſpondent, in whoſe favour he advanced the Money.

XVI. Protest for better Security, may also be made, if the Acceptant, be under an ill Repute; upon which, if he gives Security for the payment of the Bill in due Time, the Security becomes responsible, as well as the Drawer, should the Acceptant prove insolvent.

XVII. As all the Foreign Bills of Exchange that come to Ireland, are drawn on London, the Usance, or Usage of Merchants, with respect to them, are as follows; to and from London to Rotterdam, Antwerp, or any part of the Low-Countries, is one Calendar Month, after the Day of the Date of the Bill; double Usance, two Months, &c. Usance from Hamburgh, Copenhagen, Stockholm, Lubeck, Strasburgh to London, and the Contra is also one Month; the Bills from those, and other distant places, are commonly drawn payable after sight, because of the uncertainty of their arrival. Usance from London to Lisbon, or Madrid, is two Months; to Leghorn, Venice, or any part of the Levant is, three Months, and Contra.

XVIII. After Bills of Exchange become due, whether Inland, or Foreign, payable at sight; or otherwise, there are, by Custom of Merchants, certain Days of Grace allowed the Accepter, over and above the Time prescribed by the Bill, which are more or less, according to the Usage of the Country wherein they are to be paid; as in Rotterdam, they allow three Days; Rouen, five; Paris, ten; Hamburgh, twelve; Antwerp and Madrid, fourteen; London, Dublin, and Cork, &c. always three: And on the third Day, before Sun set, payment must be demanded on the part of the Presenter; and if not paid, the Bill must that very Day (being the utmost Time allowed by the Law * for that purpose) be noted, in order to be Protested for Non-payment.

XIX. If a Bill fall due on a Sunday, or other great Holiday, it is to be demanded and paid, or Protested the Day before. In any other Case, no Bill of Exchange ought to be paid by the Accepter, before it is fully due, unless the Remitter shall signify his Allowance of it in Writing: For, as the Remitter delivered his Money to the Drawer, in order to have it paid again to such a Person as he shall direct, it is, and ought to be, in his Power to guide, and even divert the Payment, by altering the Bill, and making it payable to any other Person, whom he shall think fit, during the whole interval, between the Acceptance and the Day of payment: For, if

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* *But for the Conveniency of Country Dealers, an Holder of an Inland Bill of Exchange, has* 14 *Days allowed him, by a late Act of Parliament, to have it Protested.*

if the Accepter ſhould voluntarily pay it before to any one, and that Perſon ſhould fail, before it falls due, he will be liable to pay it to the Remitter's order a ſecond time.

XX. Foreign Cities, drawing Bills of Exchange upon London, always mention the Rate of Exchange, becauſe they draw in their own Money; but as it is by the way of London, that Dublin, Cork &c. draw Bills on Foreign Cities, the Rate of Exchange is not mentioned, that being a particular Agreement between the Remitter and Drawer, which concerns not the Acceptant, nor the Receiver; ſo that they run abſolutely for ſo many Pieces, or ſo much of their current Money; except in Holland, in which Caſe the Sum is firſt preſcribed in Sterling, and then at what Rate of Exchange.

Inland Bills of Exchange.

CORK, February 17, 1773. £. 100 : 0 : 0

SIR,

AT ſight, pay Mr. *William Johnſon*, or Order, the Sum of One Hundred Pounds, the Value received of *Thomas Strettle*, Eſq; and Place it to Account, as per Advice from

JAMES DEALWELL.

To Mr. *John Seaton*,
High-ſtreet, Dublin.

CORK, March 15, 1773. £. 245 : 0 : 0

SIR,

AT Twenty-one Days ſight, pay *Andrew Paywell*, Eſq; or Order, Two Hundred and Forty-five Pounds, for Value Received of Mr. *Thomas Count-Caſh*, and Place it without further Advice to Account of,

BENJAMIN PAYWELL.

To Mr. *Patrick Caſey*,
in Mallow.

CORK, March 22, 1773. £. 56 : 8 : 8

SIR,

ONE Month after Date, pay *John Dean*, Esq; or Order, Fifty-six Pounds, Eight Shillings, Value in Ourselves, and Place it without further Advice to Account of

DELAHOIDE and DIGBY.

To Mr. *James Price*, Merchant, Waterford.

N. B. Men of Great Business seldom trouble themselves with Receipts, and payments of Cash, but give an Order on their Banker: thus,

CORK, March 29, 1773. £. 185.

Messrs. ROGERS and SHEARES,

PAY *James Piercy*, Esq; or Bearer, One Hundred and Eighty-five Pounds on Account of

RICHARD HARE.

CORK, April 10, 1773. £. 240 : 16 : 8.

Mr. BEGG,

SIR,

PAY Mr. *John Litchfield*, or Order, Two Hundred and Forty Pounds, Sixteen Shillings and Eight-pence, on demand, and place it to my Account,

PETER JOYCE.

To Mr. *Francis Begg*, Bridge-street, Dublin.

Foreign

Foreign Bills of Exchange.

Cork on Amſterdam, by way of London.

CORK, April 14th, 1773. For £. 420 ſterling, at 36s. Flemiſh per £. ſterling, at Uſance.

AT Uſance, pay this firſt of Exchange, to *James Vantrump*, or Order, Four Hundred and Twenty Pounds, ſterling, at Thirty-ſix Shillings Flemiſh per Pound ſterling, Value of *Herman Vandermere*, and place it, as per Advice, from

JACOB RICH.

To Mr. *John Dulap*, Merchant, in Amſterdam.

Second Bill.

CORK, April 14, 1773. For £. 420 ſterling, at 36s. Flemiſh per £. ſterling, at Uſance.

AT Uſance pay this my ſecond of Exchange, my firſt not paid, to *James Vantrump*, or Order, Four Hundred and Twenty Pounds Sterling, Value *Herman Vandermere*, and place it, as per Advice from

JACOB RICH.

To Mr. *John Dulap*, Merchant, in Amſterdam.

London on Paris.

LONDON, May 4, 1773. For Crowns 682, at Uſance.

AT Uſance pay this firſt of Exchange, to Mr. *William Needy*, or Order, Six Hundred and Eighty-two Crowns, Value received of Mr. *George Knethell*, and place it to Account, as per Advice from

JOHN ENGLISH.

To *George Woulfe*, Eſq; Banker, at Paris.

Second

Second Bill.

LONDON, May 4, 1773. For Crowns 682, at Uſance.

AT Uſance pay this my ſecond of Exchange, my firſt not paid, to Mr. *William Needy*, or Order, Six Hundred and Eighty-two Crowns, Value received of Mr. *George Knethell*, and place it to Account, as per Advice from

JOHN ENGLISH.

To *George Woulfe*, Eſq;
Banker, Paris.

Paris on London.

PARIS, June 5, 1773. For Crowns 840, at 32½d. 2 Uſance.

AT Double Uſance pay this firſt of Exchange, to Mr. *Jonas Smith*, or Order, Eight Hundred and Forty Crowns, at Thirty-two Pence Half-penny per Crown, Value of Mr. *James Delemott*, and place it to Account, as per Advice from

JOHN MONEYLESS.

To Mr. *George Pennyleſs*, Merchant, Holbourn, London.

Second Bill.

PARIS June 5, 1773. for Crowns 840 at 30½ d. 2 Uſance,

AT double Uſance, pay this ſecond of Exchange to Mr. *Jonas Smith*, or order, eight hundred and forty Crowns, at thirty two pence half-penny per Crown, value of Mr. *James Delemott*, and place it to Account, as per advice from

JOHN MONEYLESS,

To Mr. *George Pennyleſs*, Merchant, Holbourn, London.

N. B. This Bill being indorſed by *Jonas Smith* to *John Coombe*, the form of a Proteſt, for non-acceptance will be as follows:

PARIS,

PARIS June 5, 1773. for Crowns 840 at 32½ d. 2 Uſance.

AT double Uſance, pay this firſt of Exchange to Mr. *Jonas Smith*, or order, eight hundred and forty Crowns, at thirty two pence half-penny per Crown, value of Mr. *James Delemott*, and place it to account, as per advice from

JOHN MONEYLESS.

To Mr. *George Pennyleſs*, Merchant, Holbourn, London.

On the 4th. day of July, one thouſand ſeven hundred and ſeventy three, at the inſtance and requeſt of Mr. *John Coombe*, of London, I *William Coleman*, Publick-Notary, ſworn and admitted by Royal Authority, did go to the dwelling Houſe of Mr. *George Pennyleſs*, upon whom the above Bill of Exchange is drawn, and ſhewed the original unto the ſaid *George Pennyleſs*, demanding his Acceptance of the ſame, who anſwered me, he would not accept the ſaid Bill, for reaſons beſt known to himſelf, of which he ſhould inform the Drawer *John Moneyleſs*; wherefore I the ſaid Notary did proteſt, and by theſe preſents do ſolemnly proteſt, as well againſt *John Moneyleſs*, as againſt the ſaid *George Pennyleſs*, as alſo againſt all other Perſons, Indorſers, and all others concerned, for all Changes, Rechanges, Damages and Intereſts, already ſuffered and ſuſtained, for want of due Acceptance of the ſaid Bill: Thus done and proteſted at my Office in London aforeſaid, in Preſence of M. D. and L. B. Witneſſes hereunto required.

WILLIAM COLEMAN, Notary-Publick.

Bruſſels on London.

BRUSSELS, July 9th, 1773. for £. 536: 10: 6 Sterling. 2 Uſance.

AT double Uſance pay this firſt of Exchange, to Mr. *Daniel Faithful*, or order the Sum of Five hundred, Thirty-ſix pounds, Ten ſhillings, and Six pence, ſterling, the value of ditto, and place it to account, as per advice from

Your humble Servant,

BENJAMIN VANDOME.

To Mr. *Henry Stone*, Merchant, Corn-Hill, London.

Second

Second Bill.

BRUSSELS, July 9, 1773. for £. 536 10 6 ſterling 2 Uſance.

AT double Uſance, pay this ſecond of Exchange, my firſt not paid, to Mr. *Daniel Faithful*, or order the Sum of Five hundred, Thirty ſix pounds, Ten ſhillings and Six pence ſterling, the value of ditto, and place it to account as per advice from

Your humble Servant,

BENJAMIN VANDOME.

To Mr. *Henry Stone*, Merchant, Corn-Hill, London.

London on Spain.

LONDON, July 27, 1773. for dollars 1020 effective at 3 Months.

AT three Months, pay this my firſt of Exchange, to Mr. *John Moylan*, or order, Dollars one thouſand and twenty, effective, the value received of Mr. *Richard Cantillon*, and place it to account as per advice. Pay as above

WILLIAM AUSTIN.

To Mr. *Andrew Darcy*, Merchant in Alicant.

A FACTOR's Remittance to his EMPLOYER.

Venice on London.

VENICE, July 30, 1773. for Ducats 450 : 15 Banco, at 55½ d. at Uſance.

AT Uſance, pay this my firſt of Exchange, to *Thomas Strettle*, Eſq ; or order, four hundred and fifty Ducats, fifteen Groſs Banco, at fifty-five pence half-penny per Ducat, value in myſelf, and place it as per advice from

ANTHONY PEDRO.

To Sir *Richard Glyn*, and Co. London.

☞ A Ducat is 24 Groſs Banco.

GENOA,

Genoa on London.

GENOA, Auguſt 23, 1773, for crowns 800, at 64d. Sterling,

At thirty days Sight.

AT Thirty Days Sight, pay this, my firſt of Exchange, to Signor *Franciſco Spavini*, or Order, Eight hundred Crowns, Exchange at Sixty-four Pence per Crown, Value received of the Lords of Regency, and place it to Account of Mr. *Jacques Baudin*, of *Lyons*, as per Advice from him.

GERVASI ORBITELLO.

To *George Forſter*, Eſq; Banker,
Lombard-ſtreet, London.

Monſieur Boudin's Letter,

Adviſing his concurrence to the beforementioned Bill.

SIR, Lyons, Auguſt 29, 1773.

BROTHER *Orbitello*, of Genoa, has this Day deſired me to furniſh him Eight hundred Crowns, payable to the Reſident of the States, at London; I have, therefore, ordered him to draw for the ſaid Sum on you, which pleaſe to honour, as uſual, and put it to the Account of

Your Friend, and Humble Servant,

JAQUES BAUDIN.

To *George Forſter*, Eſq; Banker,
Lombard-ſtreet, London.

Lucca on London. Ready changed.

LUCCA, September 20, 1773, for £. 100 : 15s.

SIR,

AT Ten Days Sight, pay this, my only Bill of Exchange, to Mr. *Peter Joyce*, Merchant in Cork, or Order, the Sum of One Hundred Pounds, Fifteen Shillings, Sterling, Value of Ditto, and place it to Account, as per Advice from

QUINTO DE ROMA.

To Mr. *John Gould*, Merchant,
Cheapſide, London.

London on Leghorn.

LONDON, October 4, 1773, for 964 Pieces of $\frac{8}{8}$ Mex.
At Thirty Days Sight.

AT Thirty Days Sight, pay this, my firſt of Exchange, to Mr. *William Draper*, or Order, Nine Hundred Sixty-four Mexico Pieces of eight for Value received of himſelf, and place it to Account, as per Advice from

THOMAS COOKE.

To Mr. *Michael Caffara*,
Merchant, at Leghorn.

London on Liſbon.

LONDON, October, 30, 1773, for 798₤ at Uſance.

AT Uſance pay this my firſt of Exchange to *Jaſper Lucas*, Eſq; or Order, Seven Hundred Ninety-Eight Milrees, Value here received, by

JACOB FOUKS.

To Mr. *George Langlau*,
Merchant at Liſbon.

Liſbon on London.

LISBON, November 19, 1773, for 678₤500 Exchange at 66½ d. per Milree, at Sight.

AT Sight, pay this, my firſt of Exchange, to Mr. *George Knetbell*, or Order, the Sum of Six Hundred Seventy-eight Millrees, and Five Hundred Rees, at Sixty-ſix Pence halfpenny per Milree, Value in Account, and place it as per Advice, to Account of

ANTONIO PEDRONA.

To *John Tuffnell*, Eſq; Tower-ſtreet, London.

A Bill

A Bill on an Employer, for Value of Goods ſhipped by his FACTOR.

Cork on London.

CORK, December 23, 1773, for £. 536 15 8 Sterling.

AT Twenty-one Days Sight, pay this, my firſt of Exchange, to Mr. *Benjamin Lawton*, or Order, Five Hundred Thirty-ſix Pounds, Fifteen Shillings, and Eight Pence, Sterling, the Value ſhipped for your Uſe, in the Venus of London, and conſigned, as per Advice from

Your humble Servant,

GEORGE GOULD.

To Mr. *Robert Dean*, Merchant,
Holbourn, London.

The following Bill is uſeful between two Perſons, when there is an Opportunity of Drawing, or when a Sum of Money owing is dubious.

London on Cork.

LONDON, January 8, 1774, for £. 200 Britiſh.

THIRTY-ONE Days after Sight, pay this, my firſt of Exchange to myſelf, or Order, the Sum of Two Hundred Pounds, Britiſh Money, Value in your Hands, and place it to Account, as per Advice from

TIMOTHY JONES.

To Mr. *William Paynone*,
Hoſier in Cork.

PROMISSORY NOTES.

OBSERVATIONS.

I. PROMISSORY NOTES for a valuable conſideration ſhould always mention VALUE RECEIVED, if the thing itſelf be not ſpecified: This gives them force in Law.

II. A Promiſſory Note, mentioning ORDER, is indorſible from one Perſon to another, which is done by the preſent Poſſeſſor's writing his Name on the back of it, and delivering it to the perſon to whom he intends to aſſign over his property therein.

III. It is unneceſſary to have Promiſſory Notes, payable to BEARER, indorſed, if you are ſatisfied the Note is good.

IV. The delivering up a Promiſſory Note to him who ſigned it is a ſufficient voucher of its being paid: A Receipt on the back of it is needleſs.

V. Promiſſory Notes, and Book Debts, if not legally demanded in the ſpace of Six Years, cannot be recovered by Law.

VI. If you keep a Promiſſory Note, on Demand, in your Hands above three Days, if the Drawer ſhould fail, the loſs will be yours, but if he fails within the three Days, the loſs, in Equity, will fall on the perſon who gave it to you.

Maſters Promiſſory Notes.

Cork, January 14, 1774.

I Promiſe to pay Mr. *Samuel Conway*, or Bearer, on Demand, Two Hundred and Fifty Pounds, Value received.

THOMAS TRADER.

250/

I Promiſe

I Promiſe to pay Mr. *William Kelly*, or Order, on Demand, Three Hundred Pounds, Seventeen Shillings, Value received. *Cork*, February 7, 1774.

JAMES MONEYLESS.

300 *l.* 17 *s.*

I Promiſe to pay *John Goodfellow*, Eſq; or Order, on Demand, Eighty-two Pounds, Sixteen Shillings, and Eight Pence, furniſhed by my Order, to Mr *Stephen Needy*, as appears by his Receipts. *Cork*, March 6, 1774.

FRANCIS SMITH.

82 *l.* 16 *s.* 8 *d.*

I Promiſe to pay Mr. *Robert Stevelly*, or Order, Four Hundred Pounds in Manner following: One Hundred Pounds, part thereof, Three Months after Date; Two hundred Pounds more, the 20th of June next; and, the remaining One Hundred Pounds, the 26th of Auguſt, next following, Value received. Witneſs my Hand, at *Cork*, the 24th Day of March 1774.

NICHOLAS CLARKSON.

400 *l.*

I Promiſe to furniſh Mr. *George Canningham*, with Bills of Exchange, to the Value of Two Thouſand Pounds Sterling, at current Exchange, payable to himſelf, or Order, in Cheſter, the next enſuing Fair, Value of Mr. *Thomas Rich*, received by

EDWARD PAYALL.

April 6, 1774.

BALANCED Accounts—and I, *Abraham Moneyleſs*, acknowledge my ſelf to be indebted to Mr. *Luke Countwell*, Seven Pounds, Twelve Shillings, Sterling, which I promiſe to pay, on Demand, Value received. Witneſs my Hand.

Preſent
William Telltruth.

ABRAHAM MONEYLESS.

Cork, April 20, 1774.

BORROWED, and received of Mr. *Daniel Openheart*, the Sum of One Hundred Thirty-ſix Pounds, Eight Shillings, Sterling, which I promiſe to pay the ſaid *Daniel Openheart*, or Order, on Demand. Witneſs my Hand.

Witneſs { *James M'Donnell*, *William Brown*,

HENRY WANTCASH.

I Promiſe

I Promiſe to pay *Thomas Strettle*, Eſq; or Order, the Sum of One Hundred and Forty-four Pounds, Sterling, on Demand, after Receipt of a Bill of Exchange, drawn the 17th current, by Mr. *William French* of Galway, for the like Sum, payable to *James Dillon*, or Order, which ſaid *Thomas Strettle* has indorſed to me, this 23d of April, 1774.

JACOB NEEDY.

144 *l.*

Acquittances by Clerks or Apprentices.

RECEIVED, May the 14th of Mr. *John Litchfield*, the Sum of Twenty Pounds Twelve Shillings, Sterling, for Mr. *George Knethell*, on Account.

20 *l.* BARTHOLOMEW DAVIS.

RECEIVED the 25th of May, 1774, of *Francis Carleton*, Eſq; Ninety-Seven Pounds, Fifteen Shillings, and Eight Pence, in full for *Jaſper Lucas*, Eſq.

JASPER HERRICK.

97 *l.* 15 *s.* 8 *d.*

RECEIVED, June 26th, 1774, of Meſſrs. *Rogers, Sheares*, and Co. Two Hundred Pounds, Twelve Shillings, for *Stephen Anſter* and Partners.

TIMOTHY TRUSTY.

200 *l.* 12 *s.*

RECEIVED the 17th of July, 1774, of Mr. *Edward Tenant*, Twenty-five Pounds, for a Quarter's Rent, due the firſt of May laſt, for *William Tonſon*, Eſq.

JONAS STEWARD.

25 *l.*

RECEIVED

RECEIVED this 23d of July, 1774, of Mr. *Benjamin Reddypay*, by Order of Mr. *Clement Dealwell*, the Sum of Four Hundred Pounds, Nineteen Shillings and Six-pence, on Account of *James Faithful*, of Dublin; I ſay, received for Mr. *Edmund Dealer*, and Partner.

PETER DILIGENT.

400 *l.* 19 *s.* 6 d.

RECEIVED Auguſt the 14th 1774, of *Patrick Commerford*, Eſqr. the ſum of ſixty-nine pounds in Caſh, and an Aſſignment on Mr. *Peter Joyce*, for eighty-ſix pounds more, which when diſcharged will be in full for Meſſrs. *Benſons* and *Lane*, by

CHARLES COUNTWELL.

By Caſh, 69 l.
By Aſſign, 86 l.

In all. £. 155

Aquittances by Maſters, &c:

RECEIVED the 29th of Auguſt 1774, of Mr. *Samuel Lane*, and Partner, three hundred and ſixty-ſeven pounds on Account.

JAMES RICHARDSON.

£. 367.

RECEIVED the 12th of September, 1774, of Mr. *Richard Hare*, the ſum of ſeven hundred and fifty-five pounds ſix ſhillings, and four pence, in full of all demands for ſelf and Company.

HENRY HORE.

£. 755 6 4

RECEIVED this 19th of September, 1774, of Mr. *William Paywell*, thirty pounds, in full for ſix Months, intereſt of one thouſand pounds, due the 15th. of July laſt.

MARTIN MONEYBAGG,

£. 30

Received

RECEIVED this 24th of October, 1774, of Mr. *Samuel Moare*, Eighteen pounds ten ſhillings, and allowed for Taxes and Repairs, one pound ten, together, the ſum of twenty pounds in full, for Half a years Rent, due the 14th of September laſt.

MARTIN LANDLORD.

£. 20

RECEIVED of Mr. *William Cole*, the ſum of twenty pounds in Caſh, and a Note of his Hand, bearing equal date with this, for twenty pounds more, which Note when paid will be in full of all demands, to this 26th of November, 1774.

CHRISTOPHER CAUTIOUS.

£. 40

Bills of Parcels,

A Bill of Parcels is a Note of the Contents and price of Goods, which the ſeller delivers (along with the goods ſold) to the Buyer, &c.

A Woollen Draper's Bill,

CORK, June the 16th 1774.

Mr. JOHN CHAPMAN,

Bought of JOHN CONNELLON.

20 Yards Drugget, at 3 s. per yard,	£.	3	0 : 0
18 Yards Shalloon, 1 s. 2 d. per yard,		1	1 : 0
14 Yards Frize, 3 s. 6 d. per yard,		2	9 : 0
4 Yards Broad-cloth, 12 s. per yard,		2	8 : 0
5 Dozen Bottons, at 8 d. per Dozen.		0	3 : 4
		9	1 : 4

A Gro-

A Grocer's Bill,

CORK, July 12, 1774.

Mr. GEORGE SWEETLIPS,

Bought of WALTER SUGARCASK, at 2 Months.

	Ct.	q.	lb.			£.	s.	d.
SUgar, 2 Hhds. weight,	16	2	0	at 1 l. 5 s. per ct.		20	12	6
Raiſins, 2 Barrels,	2	2	14	at 1 l. 10 s.		3	18	9
Pepper, 1 Bag,	2	3	14	at 7 l. 0		19	13	9
Pruins, 1 Caſk,	6	0	0	at 1 l. 2 s.		6	12	0
Ginger, 1 Bag,	4	2	0	at 1 l. 13 s.		7	8	6
Currants, 1 Butt,	12	2	0	at 2 l. 5 s.		28	2	6
Total, Errors excepted.						86	8	0

A Mercer's Bill,

Cork, Auguſt 4, 1774.

Mr. *William Fribble*,

Bought of *John Silk*,

	£.	s.	d.
20 YARDS Sattin, at 12 s. 6 d. per yard,	12	10	0
18 yards Velvet, at 12 s. per yard,	18	18	0
16 yards Luteſtring, at 6 s. 6 d. per yard,	5	4	0
20 yards flowered Damaſk, at 12 s. per yard,	12	00	0
15 yards ſprigged Tabby, at 6 s. 6 d. per yard,	4	17	6
12 yards Venetian ſilk, at 10 s. per yard,	6	00	0
	£. 59	9	6

Received the Contents in full, by me

John Silk.

A Furrier's Bill,

Cork September 19, 1774.

Mr. *James Hare*,

Bought of *Stephen Otter*,

CONEY Skins, 1320, at 26 s. per hundred,	£.	17	6 0
Beaver, 120 lb. at 7 s. 6 d. per lb.		45	00 0
Fitch Skins, 96, at 0 s. 3 d. per skin,		1	4 0
Otter Skins, 60, at 3 s 0 d. per ditto,		9	00 0
Hare ditto, 120, at 13 s. 6 d. per hundred.		00	13 6
		73	3 6

Received of Mr. *James Hare*, in part fifty pounds three ſhillings and ſix-pence, and his Note for the reſt, payable at three Months.

Stephen Otter.

A Hoſier's Bill.

Cork October 15, 1774.

Mr. *George Hawker*,

Bought of *Robert Worſted.*

5 PAIR of Mens ſilk Stockings, at 12 s. 6 d. p. pair	£.	3	2 6
8 pair of Womens ditto, at 9 s.		3	12 0
6 pair of Men's worſted, at 4 s. 6 d.		1	7 0
8 pair of Womens ditto, at 3 s. 4 d.		1	6 8
4 pair of Mens thread, at 5 s.		1	00 0
6 pair of Womens ditto, at 4 s. 6 d.		1	7 0
Total, Errors excepted,	£.	11	15 2

A Linen

A Linen-Draper's Bill,

Cork November 16, 1774.

Mr. *William Kelly*,

Bought of *Dennis Flax*.

		£.	s.	d.
12	PIECES of Linen, at 4 l. per piece,	48	00	0
2	Ditto at 3 l. per piece,	6	00	0
20	yards long Lawn, at 2 s. 6 d. per yard,	2	10	0
2	pieces of Check, at 35 s. per piece,	3	10	0
4	yards of Dowlas at 11 d. per yard,	0	3	8
12	yards Cambrick, at 8 s. per yard.	4	16	0
		£. 64	19	8

A Silverſmith's Bill,

Cork December 17, 1774.

Mr. *Pierce Gay*,

Bought of *William Brillant*.

		£.	s.	d.
1	DIAMOND Ring,	14	15	6
2	pair of Silver Salts,	2	13	4
1	quart Tankard,	10	14	0
1	pint ditto,	5	2	3
1	Dozen Knives and Forks	3	6	2
12	Tea ſpoons, tongs, and cream-pot,	2	1	8
1	Punch Leadle,	0	11	4½
		£. 39	4	3½

Received at the ſame time, the Contents in full,

William Brillant.

From the foregoing Examples, may be formed any other Tradeſ-Man's Bill; as for Example.

A Taylor's Bill.

Mr. *Thomas Proud*, Dr. to *John Buckram*,

Dec. 23. 1774.

2½ YARDS of Cloth, at 18 s. per yard,	£.	2	5 0
Making your Suit,		0	12 6
5½ yards Shalloon, at 20 d. per yard,		0	9 2
Buckram, ſtay-tape, and canvas,		0	3 6
Silk, Twiſt, and Mohair,		0	2 8
Making a ſuit for your Son,		0	8 6
Buckram, Silk, Canvas, Stay-tape and Mohair,		0	4 8
Buttons to the ſame.		0	4 4
	£.	4	10 4

The Form of a Bond.

KNOW all Men by theſe preſents, that I, *William Needy* of Cove, in the County of Cork, Carpenter, am held and firmly bound to *John Evans*, of Athlone, School-Maſter, in the county of Roſcommon, in two hundred pounds, lawful Money of Great-Britain, to be paid to the ſaid *John Evans*, his certain Attorney, Executors, or Adminiſtrators; for the payment whereof, I bind myſelf, my Heirs, Executors and Adminiſtrators, firmly by theſe Preſents: Sealed with my ſeal. Dated this firſt Day of June, in the fourteenth Year of the Reign of our Sovereign Lord, George the Third, by the Grace of God, of Great-Britain, France and Ireland, King, Defender of the Faith, and ſoforth: And in the Year of our Lord One Thouſand Seven hundred and ſeventy-four,

The Condition

THE
Condition of the aforeſaid Bond.

THE Condition of this obligation is ſuch, that if the above Bounden *William Needy*, his Heirs, Executors, or Adminiſtrators, do well and truly pay, or cauſe to be paid, unto the above mentioned *John Evans*, his Executors, Adminiſtrators, or Aſſigns, the full ſum of One hundred pounds, of good and Lawful Money of Great-Britain, on the firſt Day of June, next enſuing the Date hereof, with lawful Intereſt for the ſame; then this obligation to be void, or elſe to remain in full force.

Signed, ſealed, and delivered,
in Preſence of
W. X.
Y. Z.

William Needy,

N. B. When a Bond is given in conſideration of the Value received, the obligation is always to be made for double the value in condition, as above.

NOTE further, The dates of legal Inſtruments, ſums of Money, and the Number of all other Things ſpecified in them, muſt be written in Words at length, never in figures for fear of Alterations. The Inſtruments themſelves, as well as all proceedings at Law, muſt be written wholly in Engliſh, according to a late Act of Parliament.

A Letter of Licence to a Debtor.

TO all people to whom this preſent writing ſhall come, We whoſe Names are hereunto ſubſcribed, and ſeals affixed, Creditors of A. B. of Cork, Merchant, ſend greeting: Whereas, the ſaid A. B. on the Day of the Date of theſe preſents, is indebted unto us ſeverally, in divers conſiderable ſums of Money, which at preſent he is not able to ſatisfy unto us, without reſpite and time to be given him for the payment thereof: Know ye therefore, that we the ſaid Creditors, for divers good cauſes, and conſiderations us thereunto moving, have given and granted, and by theſe preſents do give and grant unto the ſaid A. B. our ſure and ſafe Conduct and free Licences, that the ſaid A. B. ſhall and may ſafely come and go, and reſort unto us, and every one of us, his ſaid Creditors, to compound and take order with us, and every one of us, for all and every of our ſaid Debts, and may go about

about any other buſineſſes, to any other perſon or perſons whatſoever, without any trouble, ſuit, arreſt, attachment, or other Moleſtation to be offered, and done unto him, the ſaid A. B. his Wares, Goods, Monies, or Merchandizes whatſoever, by us or any of us, or by the Heirs, Executors, Adminiſtrators, Partners, or Aſſigns of us, or any of us, or by our or any our Means and procurement to be ſought or procured to be done, from the Day of the Date hereof, unto the full end and Term of one whole Year, next enſuing. And we the ſaid Creditors, whoſe names are here under-written, do hereby covenant and grant, and every one of us for his own part, his Executors and Adminiſtrators covenanteth and granteth, to and with the ſaid A. B. that if any trouble, wrong, Damage, or injury, ſhall be done unto him the ſaid A. B. either in his Body, Goods, or chattles, or any of them, within the ſaid Term of one Year, next coming after the Date hereof, by us, or any of us, his ſaid Creditors, or by any other Perſon or Perſons, by or though the procurement, conſent or knowledge of us, or any of us, contrary to the true intent and meaning of this our preſent writing of ſafe Conduct; that then the ſaid A. B. by virtue of theſe preſents, ſhall be diſcharged, and acquited for ever, towards and againſt, him and them of us, his and their Heirs, Executors, Adminiſtrators, Partners, or Aſſigns, and every of them, by whom, and by whoſe means, he ſhall be arreſted, troubled, attached or damnified, of all manner of Actions, Suits, Quarrels, Debts and Demands, either in Law or Equity, from the beginning of the World, to the Day of the Date hereof: In Witneſs whereof, we have hereunto ſet our Hands and Seals, the eighth day of July, in the Year of our LORD, One thouſand ſeven hundred and ſeventy-four.

Signed, ſealed, and delivered,
in Preſence of
T. S.
W. Y.

A. B.
C. D.
E. F.
G. H.
I. K.
L. M.

A Letter of Attorney.

KNOW all men by theſe Preſents, that I, Patrick Woulfe, of the City of Cork, Merchant, have made, ordained, conſtituted, and appointed, and by theſe Preſents, do make, ordain,

ordain, conſtitute and appoint Mr. William Green, of ſaid City, to be my true and lawful Attorney, for me, and in my Name, and for my Uſe, to aſk, demand, and receive of, and from James Pierce of Bandon, Eſq; John Reily, of Mallow, Gentleman, Edmund Jones, of Cove, Brewer, Patrick Roche, of Paſſage, Inn-holder, their Executors, Adminiſtrators, or Aſſigns, as well all ſuch Sum and Sums of Money as now are, or which ſhall, or may, at any Time, hereafter, become due and owing to me, for, or on Account of Rent, for the reſpective Tenures, by them, or ſome of them now occupied and poſſeſſed; and, upon Non-payment thereof, the ſaid Perſon or Perſons, his or their Executors and Adminiſtrators, for me, and in my Name, to ſue, arreſt, impriſon, implead, and proſecute for the ſame, and upon ſuch ſuit to proceed to Judgment and Execution; and thereupon, the ſaid Perſon or Perſons, their or either of their Executors, and Adminiſtrators, in Priſon to hold and keep, until payment thereof be made, with all coſts and Damages ſuſtained, and to be ſuſtained, by reaſon of the detaining of the ſame: And upon Payment thereof, the ſaid Perſon and Perſons, their, and either of their Executors and Adminiſtrators, forth of priſon to diſcharge, and Acquittances for me in my Name to make, ſeal, and deliver; and alſo to perform, purſue, and execute all and every ſuch other lawful and reaſonable Acts, Means, and Things whatever, both for recovering and diſcharging the ſame, as ſhall be needful to be done; giving, and by theſe preſents, granting to my ſaid Attorney, not only my full and abſolute Power in the Premiſſes, himſelf, but alſo a power to ſubſtitute and apoint one or more Attorney or Attornies in his ſtead, to act, execute, do and perform, all lawful Acts, Deeds or Things, with Relation to the Premiſſes, and ratifying and holding firm all and whatſoever my ſaid Attorney, or his ſubſtitutes beforeſaid, ſhall lawfully do, or cauſe to be done in or about the Premiſſes, by Virtue of theſe Preſents. In Witneſs whereof, I have hereunto ſet my Hand and Seal, the Twenty-third Day of July, in the Year of our Lord, One Thouſand, Seven Hundred and Seventy-four.

Signed, ſealed, and delivered
in Preſence of
A——. E——.
R——. D.——.

PATRICK WOULFE.

A General

A General Releaſe.

KNOW all Men by theſe Preſents, that I, James Rourk, of the City of Cork, Cabinet-maker, have remiſed, releaſed, and for ever quitted Claim, and by theſe preſents, do, for me, my Heirs, Executors, and Adminiſtrators, remiſe, releaſe, and for ever quit claim, unto Thomas Lightpurſe, Ale-draper, of ſaid City, his Heirs, Executors, and Adminiſtrators, all and all manner of actions, cauſe and cauſes of actions, ſuits, duties, accounts, ſum and ſums of Money, Judgments, Executions, Extents, Quarrels, Controverſies, Treſpaſſes, Damages, and demands whatſoever, both in Law and Equity, or otherwiſe howſoever; which againſt the ſaid (Thomas Lightpurſe) I ever had, now have, and which I, my Heirs, Executors and Adminiſtrators, ſhall or may have, claim challenge, or demand, for or by Reaſon or Means of any Matter, Cauſe, or Thing, from the beginning of the World, to the Day of the Date of theſe Preſents. In Witneſs whereof, I have hereunto ſet my Hand and Seal, (this ſeventh day of Auguſt in the Year of our LORD, one thouſand, ſeven hundred and ſeventy-four.

Signed, Sealed, and delivered,
in Preſence of
M. L.
C. T.

James Rourk.

The Form of a Will,

In the name of GOD, Amen.

I, JOHN RICH, of the city of Cork, and pariſh of St. Peter's, Merchant, being of perfect Mind and Memory, make this my laſt Will and Teſtament: Firſt, I deſire to be decently buried in the pariſh Church of St. Fin-Barry's, and that the charges of my Funeral may not exceed Thirty Pounds, my temporal Eſtate I bequeath and diſpoſe of in the following Manner: Imprimis, To my Daughter Jane I bequeath the ſum of two thouſand five hundred pounds, ſterl. Item, to my Son John I bequeath the ſum of two thouſand pounds; Item, to my Nephew and God-ſon William William Rich, I bequeath my Diamond Ring and five hundred pounds, to buy him mourning, Item, to the Poor of the pariſh of St Peter's aforeſaid, I bequeath the ſum of twenty pounds, to be paid to the Miniſter and Church-wardens, within Eight Days after my Funeral, to beby them diſtributed, as they ſee good, among their ſaid Poor The Reſidue and Remainder of my Eſtate, Lands, Tenements, Hereditaments, with my Goods, Chattles, Plate and

Jewels,

Jewels, Arrears of Rent, with all other properties, of what Kind ſoever, to me appertaining. I give, deviſe, and bequeath to my Son, William, whom I conſtitute and appoint the whole and ſole Executor of this my laſt Will and Teſtament; and I do, hereby, utterly revoke, diſallow, and diſannul all former Bequeſts, Wills, and Legacies, by me, heretofore, in any wiſe left or made, declaring, ratifying, and confirming this, and no other, to be my laſt Will and Teſtament: In Witneſs whereof I have hereunto ſet my Hand and Seal, this Twenty-third Day of Auguſt, in the Year of our LORD One Thouſand Seven Hundred and Seventy-four.

Signed, ſealed, Publiſhed, and Declared, by the within named Teſtator (John Rich) to be his laſt Will and Teſtament, in Preſence of us, who ſubſcribed our names in Preſence of ſaid Teſtator and of each other.

E— T—.
G— H—.
J— K—.

JOHN RICH.

N. B. Three Witneſſes are requiſite to a Will, if it concern a real Eſtate, which Witneſſes are to ſee each other ſign it, as well as the Teſtator. If the Eſtate be perſonal only, two may do.

The Form of an Indenture for an Apprentice.

THIS INDENTURE made the Third Day of September, in the Year of our LORD, one thouſand ſeven hundred and ſeventy-four, witneſſeth that A. B. of &c. hath of his own, free and voluntary Will, and with the conſent of C. D &c. (here name the next a Kin to the Apprentice, or the perſon in whoſe care he then is) placed himſelf Apprentice unto E. F of &c. Carpenter, to learn the ſaid Trade, Miſtery, or occupation of a Carpenter, which he the ſaid D. E. now uſeth, and with him as an Apprentice to dwell, continue and ſerve from the Day of the Date hereof, until the full end and Term of ſeven years, from thence next enſuing, and fully to be compleat and ended; during all which Term, the ſaid Apprentice, his Maſter well and faithfully

ſhall

ſerve, his ſecrets keep, his lawful commands gladly do and obey; hurt to his ſaid Maſter he ſhall not do, nor wilfully ſuffer to be done by others, but of the ſame to the utmoſt of his power, ſhall forthwith give notice to his ſaid Maſter; the goods of his ſaid Maſter he ſhall not imbezzle or waſte, nor them lend without his conſent, to any; at Cards, Dice, or any other unlawful Games, he ſhall not play, Taverns or Ale houſes he ſhall not frequent; Fornication he ſhall not commit, Matrimony he ſhall not contract; from the ſervice of his ſaid Maſter, he ſhall not at any Time depart or abſent himſelf, without his Maſter's leave: But in all things, as a good and faithful Apprentice, ſhall and will demean and behave himſelf towards his ſaid Maſter, and all his, during the ſaid Term. And the ſaid Maſter, in Conſideration of the ſum of of lawful Money of Great-Britain to him in Hand by the ſaid in the ſaid Trade Miſtery or occupation of a Carpenter, which he now uſeth, with all Things thereunto belonging, ſhall and will teach, inſtruct, or cauſe to be inſtructed, after the beſt way and manner he can, and ſhall and will alſo find and allow unto his ſaid Apprentice, ſufficient Meat, Drink, waſhing, and lodging, and all other Neceſſaries fit and convenient for ſuch an Apprentice (Linen and wearing-apparel only excepted) during the ſaid Term. In Witneſs whereof both Parties have interchangeably ſet their Hands and Seals the Day and Year, firſt above written.

Signed, ſealed, and delivered, in Preſence of
W. K.
L. M.

A. B.
D. E.

The Form of a Bail Bond, for the aforeſaid Indenture.

KNOW all Men by theſe Preſents that *I, C. D.* &c. am holden and firmly bound unto *E. F.* of &c. Carpenter, in the Sum of Twenty pounds Sterl. good and lawful Money of Great Britain, to be paid to the ſaid *E. F.* or his lawful Attorney, Exectors, Adminiſtrators, or Aſſigns, to the which Payment well and truly to be made, I do bind myſelf, my Heirs, Executors, Adminiſtrators, and Aſſigns, firmly by theſe Preſents, ſealed with my ſeal, and dated the third day of September, in the Year of our Lord, One Thouſand, Seven Hundred, and Seventy-four, and in the

the fourteenth Year of the Reign of our Sovereign, George the Third, by the Grace of God, of Great-Britain, France, and Ireland, King, Defender of the Faith, &c.

WHEREAS *A. B.* ſon of *C. D.* of &c. hath by Indenture of Apprenticeſhip bearing equal Date with theſe Preſents, put himſelf Apprentice unto the above-named *E. F.* for the Term of ſeven Years, as by the ſame Indentures may appear; the Condition, therefore, of the above Obligation is ſuch, that if the ſaid *A. B.* ſhall faithfully and truly ſerve the ſaid *E. F.* during the ſaid Term, without waſting or purloining his ſaid Maſter's Goods, and obſerve and perform all the Covenants and Clauſes in the ſaid Indenture, mentioned according to the true Intent and Meaning of them, as the Law doth preſcribe in ſuch Caſes, that then this Obligation to be void and of no effect, or elſe to remain in full Force and Virtue in Law.

Signed, ſealed, and delivered,
in Preſence of
G— H—.
I— K.—

C—— D——.

A Leaſe of Ground for building a Houſe upon.

THIS INDENTURE made the ſeventh Day of September, in the Year of our LORD, one thouſand ſeven hundred and ſeventy four, betwen *A. B.* &c. of the one part, and *C. D.* of &c. of the other part, Witneſſeth, that the ſaid *A. B.* for, and in Conſideration of the Rent, Covenants and agreements herein after-mentioned and reſerved, on the part and behalf, of the ſaid *C. D.* to be paid, done and performed, hath granted, dimiſed, leaſed, ſet and to farm-let, and by theſe Preſents, doth grant, demiſe, leaſe, ſet and to farm-let unto the ſaid *C. D.* All that piece or parcel of ground, containing in length twenty five Feet, and in Breadth twenty Feet or thereabouts, lying and being in or near, &c. To have and to hold the ſaid piece or parcel of ground above-mentioned unto the ſaid *C. D.* his Executors, Adminiſtrators, and Aſſigns, from &c. for and during the full end and Term of &c. from thence next enſuing, fully to be complete and ended; yielding and paying, therefore yearly and every year, during the ſaid Term, unto the ſaid *A. B.* his Heirs or Aſſigns, (*Note*, theſe words Heirs,

or Aſſigns, are only to be uſed where the Inheritance or a Free-hold is the leſſor; for where he has only a temporary Eſtate in the thing leaſed, you muſt in the place Heirs, &c. uſe Executors Adminiſtrators, or Aſſigns) the yearly Rent or ſum of &c. of lawful Money of Great-Britain, on the two moſt uſual Feaſts or Days of payment of rent, in the year, (that is to ſay) the Feaſt of St. *Michael*, the Archangel, and the Annunciation of the bleſſed Virgin Mary, by even and equal portions; the firſt payment thereof to begin and be made at or upon the Feaſt-Day of St. *Michael* the Archangel next enſuing the Date of theſe Preſents; clear Rent over and above all and all manner of Taxes, Charges, Impoſitions, and payments whatſoever, taxed and to be taxed, charged and payable out of the ſaid Premiſſes, or any part thereof during the ſaid Term, (Quit-Rent, Crown-Rent, and Chief-Rent excepted) provided always that if it ſhall happen that the ſaid yearly Rent or any part thereof, be behind or unpaid, by the ſpace of———Days next over, or after either of the ſaid Feaſt-Days, whereon the ſame ought to be paid, as aforeſaid, that then and ſo often as it ſhall happen, to enter and diſtrain, and the diſtreſs and diſtreſſes, then and there found to take, lead, drive, carry away, impound and diſpoſe of according to Law. And if no ſufficient diſtreſs, or diſtreſſes can or may be had or found in or upon the ſaid dimiſed Premiſſes, or any part thereof, ſufficient to ſatisfy the ſaid reſerved yearly Rent and all Arrears thereof, that then it ſhall or may be lawful, to and for the ſaid *A. B.* his Executors, Adminiſtrators, or Aſſigns, into the ſaid demiſed premiſſes or any part thereof, in the name of the whole, to re-enter, and the ſame to have again, repoſſeſs and enjoy, as in his or their firſt former Eſtate or Eſtates: any thing in theſe preſents contained to the contrary thereof in any wiſe notwithſtanding. And the ſaid *C. D.* for himſelf, his Heirs, Executors and Adminiſtrators, doth covenant, grant, and agree to and with the ſaid *A. B.* his Heirs and Aſſigns (but thus, his Executors, Adminiſtrators and Aſſigns, in Caſe the leſſor has only a temporary Eſtate in what is leaſed) that he, the ſaid *C. D.* his Executors, Adminiſtrators or Aſſigns, ſhall well and truly pay, or cauſe to be paid, unto the ſaid *C. D.* his Heirs or Aſſigns (or Executors, &c. as in the above obſervation) the aforeſaid yearly Rent of, &c. at the Days and Times, and in ſuch Manner and form, as herein before is limited and appointed for the Payment thereof, according to the true Intent and Meaning of theſe Preſents. And that he, the ſaid *C. D.* his Executors, Adminiſtrators, or Aſſigns, ſhall and will, on or before the Feaſt Day of &c. next enſuing the Date hereof, at his or their own proper Coſts and Charges, in all Things make, erect, ſet up and finiſh, upon the ſaid Piece or Parcel of Ground herein before men-

mentioned, and demiſed, one good and ſubſtantial Houſe of Brick, of three Stories high beſides the Garrets. And the ſaid *C. D.* his Executors, Adminiſtrators or Aſſigns, ſhall or will, from Time to Time, and at all Times during the ſaid Term of ——— Years, well and ſufficiently repair, uphold, ſupport, maintain, ſuſtain, amend, and keep the ſaid Houſe when finiſhed, and at the End, or other ſooner Determination of the ſaid Term of &c. hereby granted peaceably and quietly leave, ſurrender, and yield up the ſame unto the ſaid *A. B.* his Heirs or Aſſigns (or Executors, &c. as obſerved before.) And the ſaid *A. B.* doth for himſelf, his Heirs, Executors, and Adminiſtrators, covenant, grant, and agree to and with the ſaid *C. D.* his Executors, Adminiſtrators, and Aſſigns, that the ſaid *C. D.* his Executors, Adminiſtrators, and Aſſigns, paying the Rent, and performing the Covenants, and Agreements aforeſaid, ſhall peaceably and quietly have, hold, occupy, poſſeſs, and enjoy the ſaid demiſed Premiſſes, with the appurtenances, during the ſaid Term herein before granted, without the lawful Let, Suit, Trouble, Moleſtation, Eviction, Expulſion, or Interruption of or by him the ſaid A. B. his Heirs, or Aſſigns, (or Executors, &c. as before) or of, or by, any other Perſon or Perſons whomſoever, lawfully claiming or to claim, by, from, or under him, them, or any of them. In Witneſs whereof both Parties have interchangeably ſet their Hands and Seals, the Day and Year above-written.

Signed, ſealed, and delivered,
in Preſence of

E—— F——. A—— B——:
G—— H——. C—— D——.

A Bill of Sale.

KNOW all Perſons whom it may concern, That I *Laurence Pennyleſs* of the City of Cork, for and in Conſideration of the Sum of Sixty Pounds, of lawful Money of Great-Britain, to me in Hand paid by *Alexander Sterling* of ſaid City, Eſq; the Receipt whereof I do hereby acknowledge, have bargained, ſold, and delivered, and by theſe Preſents, according to the due Form of Law, do bargain, ſell, and deliver unto the ſaid *Alexander Sterling*, twelve Mahogony Chairs, four Mahogony Tables, two Mahogony Deſks, five Feather Beds, a large Mahogony Book-Caſe, a Silver Tea-kettle, ſix Silver Table Spoons, Twenty-four Silver Tea-ſpoons, one Silver Cream-pot, one Diamond Ring; To have and to hold the ſaid bargained Premiſſes, unto the ſaid *Alexander Sterling*,

Sterling, his Executors, Adminiſtrators, and Aſſigns, for ever. And I the ſaid *Laurence Pennyleſs*, for myſelf, my Executors and Adminiſtrators, the ſaid bargained Premiſſes, unto the ſaid *Alexander Sterling*, his Executors, Adminiſtrators and Aſſigns, againſt all Perſons, ſhall and will warrant, and for ever defend, by theſe Preſents; provided nevertheleſs, * that if I the ſaid *Laurence Pennyleſs*, my Executors, Adminiſtrators, and Aſſigns, or any of us, do and ſhall well and truly pay, or cauſe to be paid unto the ſaid *Alexander Sterling*, his Executors, Adminiſtrators, or Aſſigns, the Sum of Sixty-one Pounds, ſixteen Shillings, as Principial and Intereſt, lawful Money of Great-Britain, on the Twenty-firſt Day of March next enſuing the Date hereof, for Redemption of the bargained Premiſſes; then this preſent Bill of Sale ſhall be void, and of none effect: But if Default be made in the payment of the ſaid Sixty-one Pounds, ſixteen Shillings in part, or in the whole, contrary to the Manner and Form aforeſaid; that then it ſhall remain and be in full Force and Virtue. In Witneſs whereof I have hereunto ſet my Hand and Seal, the Twenty-firſt Day of September, in the Year of our Lord, one Thouſand ſeven Hundred and ſeventy-four.

Signed, Sealed, and Delivered,
in the Preſence of
J. K.
L. M.

LAURENCE PENNYLESS.

* *If the bargained Premiſſes be redeemable by a limited Time, a Proviſo of the above Nature is added.*

A Policy of Aſſurance of a Ship and Cargo, Out and Home.

KNOW all Men by theſe Preſents, that *James Carefull* of Cork, Merchant, as well in his own Name, as for and in the Name and Names, of all and every other Perſon and Perſons, whom the ſame may or ſhall concern, doth make Aſſurance, and hereby cauſe himſelf and them, and each of them, to be aſſured, loſt or not loſt, at and from the Port of Cork, to the Port of *Alicant*, in the Kingdom of *Spain*, and at, and from thence back to *Cork*, upon all kinds of Goods and Merchandizes, and alſo upon the Body, Tackle, Apparel, Ordinance, Munition, Artillery, Boat and other

other Furniture, of and in the good Veſſel, called the Hibernia, burthen two Hundred Tuns, or thereabouts, whereof *George Knethell*, for the preſent Voyage, is Maſter, beginning the Adventure upon the ſaid Ship and Cargo, from and immediately following the Date hereof, and ſo to continue and endure, until the ſaid Ship, with her ſaid Wares, and Merchandizes on Board, her Tackle, Apparel, Ordnance, Munition, Artillery, Boat, and other Furniture, ſhall arrive at the Port of *Alicant*, aforeſaid, and during her abode and ſtay there; and farther until the ſaid Ship, with her Goods and Merchandizes on Board, with all her Appointments and Furniture beforeſaid, ſhall arrive back at the Port of *Cork*, and hath there moored at Anchor for and twenty Hours in ſafety, and upon the Goods and Merchandizes, till they be there diſcharged and landed. And it ſhall be lawful for the ſaid Ship in this Voyage, to proceed and ſail to, and touch and ſtay at any Ports and Places whatſoever; eſpecially, at Liſbon and Gibralter, without prejudice to this Aſſurance. The ſaid Ship and Cargo, for ſomuch as concerns the Aſſureds, is and ſhall be rated and valued at five Thouſand Pounds Sterling, without farther Account to be given by the Aſſureds for the ſame. And touching the Adventures and Perils, which we the Aſſurers are content to bear, and do take upon us in this Voyage, they are of the Seas, Men of War, Fire, Enemies, Pirates, Thieves, Rovers, Letters of Mart and Countermart, Supriſals, and taking at Sea, Arrets, Reſtraints, and Detainments, of all Kings, Princes, and People, of what Nation, Condition, or Quality, ſoever, Baratry of the Maſter and Mariners, and of other Perils, Loſſes, and Misfortunes, that have, or ſhall come to Hurt, Detriment, or Damage, of the ſaid Ship, Wares and Merchandizes on board her, or any part thereof. And in caſe of any Misfortune, it ſhall be lawful for the Aſſureds, their Factors, Servants, aud Aſſigns, to ſue, labour and travel for, in and about the Defence, Safeguard, and Recovery of the ſaid Ship, Wares and Merchandizes, or any part thereof, without prejudice to this Aſſurance; to the Charges whereof, we the Aſſurers will contribute each of us according to the Rate and Quantity of his Sum herein injured. And ſo we the Aſſurers are contented, and do hereby promiſe, and bind ourſelves, each for his own part, our Heirs, Executors, Adminiſtrators. and Aſſigns, for the true performance of the Premiſſes, confeſſing ourſelves paid the Conſideration due to us for this Aſſurance, by the ſaid *James Carefull*, at and after the Rate of Three per Cent. and in Caſe of Loſs, to abate Five per Cent. and to pay without farther Proof of any Intereſt whatſoever, more than this preſent Policy, any Uſe or Cuſtom to the contrary notwithſtanding. In Witneſs whereof, we the Aſſurers have ſubſcribed our Names and Sums, by us ſeverally aſſured in *Cork* as follows, *viz.*

I *A. B.*

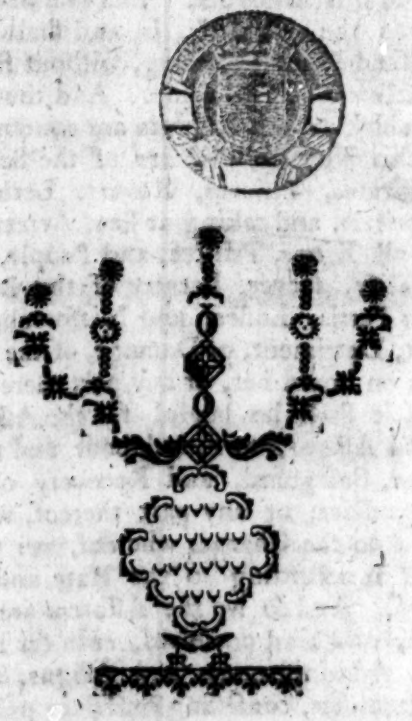
I *A. B.* am contented with this Aſſurance for Two Thouſand Five Hundred Pounds. Witneſs my Hand at *Cork*, this 8th Day of October, in the Year 1774. } £. 2500

A. B.

I *C. D.* am contented with this Aſſurance for Two Thouſand Five Hundred Pounds, &c. } £. 2500

C. D.

N. B. The Aſſureds chooſe to have this Buſineſs tranſacted by ſeveral Hands, when a private Aſſurance is taken, to have the more certain Security.



AN

AN

UNIVERSAL TABLE

OF

THE ITRINSIC VALUE

OF

All the Coins of the known World,

REDUCED INTO

Britiſh and Iriſh Money,

According to the lateſt Aſſay made at

The Mint of the Tower of London.

☞ *Signifies imaginary Coin, as* 20*s. equals* 1 *l. (one Pound being imaginary.)*

EUROPE.

Great-Britain.

London, Briſtol, Liverpool, Edinburgh, Glaſgow, &c.

	Engliſh.			Iriſh.		
	l.	s.	d.	l.	s.	d.
A Sixpence,	0	0	6	0	0	6½
A Shilling,	0	1	0	0	1	1
A Half-Crown,	0	2	6	0	2	8½
A Crown,	0	5	0	0	5	5
A Quarter Guinea,	0	5	3	0	5	8¼
A Half Guinea,	0	10	6	0	11	4½
☞ A Pound,	1	0	0	1	1	8
A Guinea,	1	1	0	1	2	9

Iſle of Man.

Caſtletown, &c.

	Engliſh. l.	s.	d.	Iriſh. l.	s.	d.
Seven Pence,	0	0	6	0	0	$6\frac{1}{2}$
12 Pence,	0	0	$10\frac{3}{7}$	0	0	$11\frac{1}{7}$
14 Pence,	0	1	0	0	1	1
35 Pence,	0	2	6	0	2	$8\frac{1}{2}$
70 Pence,	0	5	0	0	5	5
$24\frac{1}{2}$ Shillings,	1	1	0	1	2	9

Flanders and Brabant.

Ghent, Oſtend, Antwerp, Bruſſels, &c.

	l.	s.	d.	l.	s.	d.
☞ A Scalan of 7 Petards, or 14 Grote, or 112 Penings,	0	0	6_{10}^{1}	0	0	$6\frac{3}{40}$
☞ A Florin is 40 Grotes,	0	1	6	0	1	$7\frac{1}{2}$
A Ducat,	0	9	3	0	10	$0\frac{1}{4}$
☞ A Pound Flemiſh,	0	9	0	0	9	9

Holland and Zealand.

Amſterdam, Rotterdam, &c.

	l.	s.	d.	l.	s.	d.
A Schelling of 6 ſtivers or 12 grotes, or 96 Pennings,	0	0	6_{10}^{1}	0	0	$6\frac{3}{40}$
A Gilder of 20 ſtivers, or 40 grotes,	0	1	9	0	1	$10\frac{3}{4}$
A Rix Dollar of 50 ſtivers,	0	4	$4\frac{1}{4}$	0	4	$8\frac{9}{8}$
A Dry Gilder of 60 ſtivers,	0	5	3	0	5	$8\frac{1}{4}$
A Ducat of 105 ſtivers,	0	9	3	0	10	$0\frac{1}{4}$
☞ A Pound Flemiſh, of 6 gilders, 20 ſtivers each,	0	10	6	0	11	$4\frac{1}{2}$
So that 35 s. $1\frac{67}{71}$ d. is equal to				1	0	0

Germany

Germany.

Hamburgh, Altena, Lubeck, and Bremen.

	Engliſh.			Iriſh.		
	l.	s.	d.	l.	s.	d.
A Shilling lub of 12 Fennings.	0	0	$1\frac{1}{8}$	0	0	$1\frac{7}{12}$
☞ A Marc of 16 Shillings lub,	0	1	6	0	1	$7\frac{1}{2}$
A Slet Dollar,	0	3	0	0	3	3
A Rix Dollar,	0	4	6	0	4	$10\frac{1}{2}$
A Ducatoon,	0	9	$4\frac{1}{2}$	0	10	$1\frac{7}{8}$
☞ A Pound Flemiſh of 120 ſhillings,	0	11	3	0	12	$2\frac{1}{4}$

Hanover, Luenburgh, and Zell.

	l.	s.	d.	l.	s.	d.
A Groſh of 12 Fennings,	0	0	$1\frac{3}{4}$	0	0	$1\frac{4}{4}\frac{3}{8}$
A Half Gulden of 8 Groſh,	0	1	2	0	1	$3\frac{1}{8}$
A Gulden,	0	2	4	0	2	$6\frac{1}{4}$
A Double Gulden,	0	4	8	0	5	$0\frac{2}{4}$
A Ducat,	0	9	2	0	9	$11\frac{1}{8}$

Auſtria, Swabia.

Vienna, Trieſte, Augſburgh, Blenheim.

	l.	s.	d.	l.	s.	d.
A Gould of 15 Batzen, or 60 Cruitzers, or 240 Fenings,	0	2	4	0	2	$6\frac{1}{5}$
☞ A Rix Dollar,	0	3	6	0	3	$9\frac{2}{5}$
A Specie Dollar,	0	4	8	0	5	$0\frac{2}{5}$
A Ducat,	0	9	4	0	10	$1\frac{1}{5}$
A Double Ducat,	0	18	8	1	0	$2\frac{2}{5}$

Franconia.

Franckfort, Newburgh, Detingen, &c.

	English. l.	s.	d.	Iriſh. l.	s.	d.
An Ort Gould of 15 Cruitzers, or 60 Fennings, -	0	0	7	0	0	$7\frac{7}{12}$
☞ A Rix Dollar of 90 ditto, - - -	0	3	6	0	3	$9\frac{1}{2}$
A Hard Dollar of 2 Goulds, - -	0	4	8	0	5	$0\frac{2}{3}$
A Gould of 60 Cruitzers,	0	2	4	0	2	$6\frac{1}{3}$
A Ducat of 240 ditto, -	0	9	4	0	10	$1\frac{1}{3}$

Poland and Pruſſia.

Cracow, Warſaw, Dantzig, &c.

	l.	s.	d.	l.	s.	d.
A Tinſe of 3 Couſtics, or 15 Groſhen, or ☞ 45 Shelons	0	0	7	0	0	$7\frac{7}{12}$
An Ort, of 18 Groſhen, -	0	0	$8\frac{2}{5}$	0	0	$9\frac{1}{10}$
A Florin of 30 ditto, - -	0	1	2	0	1	$3\frac{1}{6}$
A Ducat,	0	9	2	0	9	$11\frac{1}{6}$
A Frederic d' Or, - - -	0	17	0	0	18	5

Livonia.

Riga, Revel, Narva, &c.

	l.	s.	d.	l.	s.	d.
A Florin of 30 Groſhen, or 180 Blackens, - -	0	1	2	0	1	$3\frac{1}{6}$
An Albertus, - -	0	4	2	0	4	$6\frac{1}{6}$
A Copperplate Dollar, - - -	0	5	0	0	5	5

Saxony

Saxony and Holſtein.

Dreſden and *Leipſick.*

	Engliſh. l.	s.	d.	Iriſh. l.	s.	d.
A Gould of 16 Groſhen, or 192 Fennings, or 384 Hellers,	0	2	4	0	2	$6\frac{1}{2}$
A Specie Dollar of 32 Groſhen, -	0	4	8	0	5	$0\frac{2}{3}$
☞ A Rix Dollar, - -	0	3	6	0	3	$9\frac{1}{2}$
A Ducat, - -	0	9	4	0	10	$1\frac{1}{3}$

Brandenburgh and Pomerania.

Berlin, Potſdam, Stetting.

	l.	s.	d.	l.	s.	d.
A Florin of 30 Groſhen, or 540 Deniers, -	0	1	2	0	1	$3\frac{1}{10}$
An Albertus, - -	0	4	2	0	4	$6\frac{1}{2}$
☞ A Rix Dollar of 90 Groſhen, -	0	3	6	0	3	$9\frac{1}{2}$
A Ducat of 8 Florins, -	0	9	4	0	10	$1\frac{1}{3}$

Cologn, Mentz, Triers.

Liege, Munich, Munſter, Paderborn.

	l.	s.	d.	l.	s.	d.
A Copſtock of 4 Palperts or 12 Stivers, or 96 Duets, -	0	0	$8\frac{3}{4}$	0	0	$9\frac{1}{10}$
A Guilder of 40 Stivers, - -	0	2	4	0	2	$6\frac{1}{2}$
A Hard Dollar, - -	0	4	8	0	5	$0\frac{2}{3}$
☞ A Rix Dollar, - -	0	3	6	0	3	$9\frac{1}{2}$
A Ducat, - - -	0	9	3	0	10	$0\frac{2}{3}$

Bohemia

Bohemia, Sileſia, Hungary.

Prague, Breſlau, Preſburgh, &c.

	Engliſh. l.	s.	d.	Iriſh. l.	s.	d.
A Gould of 60 Cruitzers, or 240 Fennings, - - -	0	2	4	0	2	6 1/3
☞ A Rix Dollar, - -	0	3	6	0	3	9 1/2
A Hard Dollar, - -	0	4	8	0	5	0 2/3
A Ducat, - - -	0	9	4	0	10	1 1/3
The double Ducat of Hungary, -	0	18	8	1	0	2 2/3

Denmark and Norway.

Copenhagen, Bergen, Drontheim, Elſineur, &c.

	l.	s.	d.	l.	s.	d.
A Duggen of 6 Skillings, - -	0	0	3 3/8	0	0	3 2 1/2
☞ A Marc of 16 ditto, - - -	0	0	9	0	0	9 3/4
A Rix Marc of 20 ditto, - -	0	0	11 1/4	0	1	0 5/8
A Rix Ort of 24 ditto, - -	0	1	1 1/2	0	1	2 5/8
A Crown of 4 Marcs, - -	0	3	0	0	3	3
A Rix Dollar of 6 ditto, - -	0	4	6	0	4	10 1/2
A Ducat of 11 ditto, - - -	0	8	3	0	8	11 1/4
A Hat Ducat, - - - -	0	10	6	0	11	4 1/2

Sweden and Lapland.

Stockholm, Upſal, Thorn, &c.

	l.	s.	d.	l.	s.	d.
A Copper Marc of 4 Stivers, or 8 Runſticks, - - -	0	0	1 5/9	0	0	1 3/5 7/4
A Silver Marc of 24 Runſticks, -	0	0	4 1/2	0	0	4 7/8
A Caroline of 9 Copper Mares, -	0	1	2	0	1	3 1/8
A Silver Dollar, of 3 Copper Dollars,	0	1	6 2/3	0	1	8 2/0
A Rix Dollar, of 3 Silver Dollars,	0	4	8	0	5	0 2/3
A Ducat, - - - - -	0	9	3	0	10	4 1/2

Ruſſia,

Ruſſia, or Muſcovy.

Peterſburgh, Arch-Angel, Muſcow, &c.

	Engliſh. l.	s.	d.	Iriſh. l.	s.	d.
An Altin of 3 ☞ Copecs, or 6 Denuſcas, or 12 Poluſcas, - -	0	0	$1\frac{31}{50}$	0	$1\frac{15}{100}$	
A Grievener of 10 ☞ Copecs, -	0	0	$5\frac{2}{5}$	0	$5\frac{17}{100}$	
A Polpotin of 25 ditto, - -	0	1	$1\frac{1}{2}$	1	$2\frac{5}{8}$	
A Poltin of 50 ditto, - - -	0	2	3	2	$5\frac{1}{4}$	
Ruble of 100 ditto, - - -	0	4	6	4	$10\frac{1}{2}$	
A Xervonitz of 2 Rubles, - -	0	9	0	9	9	

Switzerland.

Baſil, Zuric, Zug, &c.

	l.	s.	d.	l.	s.	d.
A Sol of 3 Cruitzers, or 12 Fenings, or 36 Rapens, - - - - -	0	0	$1\frac{1}{2}$	0	0	$1\frac{5}{8}$
A Courſe Batzen of 15 Fenings, -	0	0	$1\frac{7}{8}$	0	0	$2\frac{1}{32}$
A good Batzin of 18 Fenings, -	0	0	$2\frac{1}{4}$	0	0	$2\frac{7}{16}$
☞ Livre of 20 ☞ Sols. - - -	0	2	6	0	2	$8\frac{1}{2}$
A Gould 60 Cruitzers, - -	0	2	6	0	2	$8\frac{1}{2}$
A Rix Dollar 108 Cruitzers, -	0	4	6	0	4	$10\frac{1}{2}$

Switzerland.

St. Gall and Appenſal, &c.

	l.	s.	d.	l.	s.	d.
A Cruitzer of 4 Fenings, or 8 Hellers,	0	0	$0\frac{1}{2}$	0	0	$0\frac{5}{8}$
☞ A Sol of 12 Fenings, or 24 Hellers;	0	0	$1\frac{1}{2}$	0	0	$1\frac{5}{8}$
☞ Livre of 20 ☞ Sols, - - -	0	2	6	0	2	$8\frac{1}{2}$
A Gould of 60 Cruitzers, - -	0	2	6	0	2	$8\frac{1}{2}$
A Rix Dollar of 102 Cruitzers, -	0	4	3	0	4	$7\frac{1}{2}$

Switzerland.

Bern, Lucern, Neufchatel, &c.

	English. l.	s.	d.	Iriſh. l.	s.	d.
☞ Sol of 3 Cruitzers, or 12 Deniers,	0	0	$1\frac{1}{5}$	0	0	$1\frac{3}{10}$
A Plapert of 4 Critzers,	0	0	$1\frac{3}{5}$	0	0	$1\frac{11}{15}$
A Gros of 5 ditto,	0	0	2	0	0	$2\frac{1}{6}$
A Batzen of 6 ditto,	0	0	$2\frac{2}{5}$	0	0	$2\frac{3}{5}$
☞ A Livre,	0	2	6	0	2	$8\frac{1}{2}$
A Gould of 75 Cruitzers,	0	2	6	0	2	$8\frac{1}{2}$
A Crown of 135 ditto,	0	4	6	0	4	$10\frac{1}{2}$

Switzerland.

Geneva, Pekay, Bonne, &c.

	l.	s.	d.	l.	s.	d.
A Sol, current of 12 Deniers current, or (24 Deniers common)	0	0	$0\frac{3}{4}$	0	0	$0\frac{13}{16}$
☞ A Florin, of 6 Sols current,	0	0	$4\frac{1}{2}$	0	0	$4\frac{7}{8}$
☞ A Livre of 20 Sols current,	0	1	3	0	1	$4\frac{1}{4}$
A Paticon of $10\frac{1}{2}$ Florins,	0	3	$11\frac{1}{4}$	0	4	$3\frac{3}{16}$
A Cruſade,	0	5	$10\frac{7}{8}$	0	6	$4\frac{15}{16}$
A Ducat,	0	9	0	0	9	$9\frac{1}{2}$

France.

Liſle, Cambray, Valciennes, &c.

	l.	s.	d.	l.	s.	d.
A Sol of 12 Deniers all over France,	0	0	$0\frac{1}{2}$	0	0	$0\frac{13}{24}$
☞ A Petard of 15 Deniers all over France,	0	0	$0\frac{5}{8}$	0	0	$0\frac{65}{96}$
☞ A Piette of 15 Petards,	0	0	$9\frac{3}{8}$	0	0	$10\frac{5}{12}$
☞ A Livre Tournois of 20 Sols all over France,	0	0	10	0	0	$10\frac{5}{6}$
☞ Florin all over France,	0	1	$0\frac{1}{2}$	0	1	$1\frac{13}{24}$
An Ecu of Ex. of 60 Sols all over France,	0	2	6	0	2	$8\frac{1}{2}$
A Ducat ☞ $10\frac{1}{2}$ Livres,	0	9	3	0	10	$0\frac{1}{4}$
A Louis D'or all over France,	1	0	0	1	1	8

France.

Dunkirk, St. Omer's, St. Quintin, &c.

	English. l.	s.	d.	Iriſh. l.	s.	d.
☞ A Piette of 15 Sols,	0	0	7½	0	0	8⅛
A Guinea,	1	1	0	1	2	9
A Moeda, or Moidore,	1	7	0	1	9	3

France.

Paris, Lyons, Marſeilles, Bourdeaux, Bayonne, &c.

	l.	s.	d.	l.	s.	d.
A Liard of 3 Deniers,	0	0	0⅛	0	0	0 1/16
A Dardene of 2 Liards,	0	0	0¼	0	0	0 3/16
* An Ecu of 6 Livres,	0	5	0	0	5	5
☞ Piſtole of 10 Livres,	0	8	4	0	9	0½
* *Commonly paſſes in Ireland for*				0	5	6

Portugal.

Liſbon, Oporto, &c.

	l.	s.	d.	l.	s.	d.
A Vintin of 20 ☞ Rez,	0	0	1 7/10	0	0	1 11/20
A Teſtoon of 5 Vintins,	0	0	6¾	0	0	7 5/10
A Cruſade of Ex.	0	2	3	0	2	5¼
A new Cruſade of 24 Vintins,	0	2	8⅖	0	2	11 1/10
☞ Milrea of 10 Teſtoons,	0	5	7½	0	6	1⅛
A Moeda of 48 ditto,	1	7	0	1	9	3
A Joaneſe,	1	16	0	1	19	0

Spain.

Madrid, Cadix, Seville, &c.

NEW PLATE.

	English. l.	s.	d.	Iriſh. l.	s.	d.
A Rial of 17 Quartils, or 34 Marvedies,	0	0	$5\frac{3}{8}$	0	0	$5\frac{79}{96}$
A Piſtarine of 2 Rials,	0	0	$10\frac{3}{4}$	0	0	$11\frac{31}{48}$
☞ A Piaſtre of Exchange of 8 Rials,	0	3	7	0	3	$10\frac{7}{12}$
A Dollar,	0	4	6	0	4	$10\frac{1}{2}$
☞ A Ducat of Ex.	0	4	$11\frac{1}{2}$	0	5	$4\frac{11}{24}$
☞ A Piſtole of Ex.	0	14	4	0	15	$6\frac{1}{3}$
A Piſtole,	0	16	9	0	18	$1\frac{3}{4}$

Spain.

Gibraltar, Malaga, Denia, &c.

VELON.

	l.	s.	d.	l.	s.	d.
☞ A Rial of $8\frac{1}{2}$ Quartils, or 17 Ochavo, or 34 ☞ Maravedies,	0	0	$2\frac{7}{8}$	0	0	$3\frac{15}{96}$
☞ A Piaſter of Ex. of 15 ☞ Rials,	0	3	7	0	3	$10\frac{7}{12}$
A Piaſtre,	0	3	7	0	3	$10\frac{7}{12}$
☞ A Piſtole of Ex.	0	14	4	0	15	$6\frac{1}{3}$
A Piſtole,	0	16	9	0	18	$1\frac{3}{4}$

Spain.

Barcelona, Saragoſſa, Valencia, &c.

OLD PLATE.

	l.	s.	d.	l.	s.	d.
A Soldo of 16 Maravedies,	0	0	$3\frac{3}{8}$	0	0	$3\frac{21}{32}$
A Rial of Soldos,	0	0	$6\frac{3}{4}$	0	0	$7\frac{5}{16}$
☞ Libra of 20 Soldos,	0	5	$7\frac{1}{2}$	0	6	$1\frac{1}{8}$
☞ A Ducat of 24 ditto,	0	6	9	0	7	$3\frac{3}{4}$
☞ A Dollar of 16 Soldos,	0	4	6	0	4	$10\frac{1}{2}$
☞ A Ducat of 22 ditto,	0	6	$2\frac{1}{4}$	0	6	$8\frac{7}{16}$
☞ A Ducat of 21 ditto,	0	5	$10\frac{4}{7}\frac{7}{8}$	0	6	$4\frac{25}{32}$
A Piſtole,	0	16	9	0	18	$1\frac{3}{4}$

Italy,

ITALY.

Genoa and Corſica.

Novi, St. Remo, Baſtia, &c.

	Engliſh. l.	s.	d.	Iriſh. l.	s.	d.
☞ Lire of 5 Chevalet, or 20 Soldi, or 240 Denari,	0	0	8 3/5	0	0	9 19/20
A Teſtoon of 30 Soldi,	0	1	0 9/10	0	1	1 3/40
A Cruſade,	0	3	7	0	3	10 7/12
☞ A Pezzo of Ex.	0	4	2	0	4	6 1/6
A Genouine,	0	6	2 2/5	0	6	8 3/5
A Piſtole,	0	14	4	0	15	6 1/5

ITALY.

Piedmont, Savoy, and Sardinia.

Turin, Chambray Cogliari, &c.

	l.	s.	d.	l.	s.	d.
☞ Florin of 12 Soldi, or 48 Quatrini, or 144 Denari,	0	0	9	0	0	9 3/4
☞ Lire of 20 Soldi,	0	1	3	0	1	4 1/4
A Scudi of 6 Florins,	0	4	6	0	4	10 1/2
A Ducatoon,	0	5	3	0	5	8 1/4
A Piſtole,	0	16	3	0	17	7 1/4
Louis d'or of 16 Lires,	1	0	0	1	1	8

ITALY.

Milan, Modena, Parma, Pavia.

	l.	s.	d.	l.	s.	d.
☞ A Lire of 20 Soldi, or 80 Quatrini, or 240 Denari,	0	0	8 12/41	0	0	9 17/41
A Scudi current of 115 Soldi,	0	4	2 1/8	0	4	6 29/96
☞ Scudi of Ex. of 117 ditto,	0	4	3	0	4	7 1/4
A Philip,	0	4	4 1/2	0	4	8 7/8
A Piſtole,	0	16	0	0	17	4
A Spaniſh Piſtole,	0	16	9	0	18	1 1/2

ITALY.

Leghorn, Florence, &c.

	Engliſh. l.	s.	d.	Iriſh. l.	s.	d.
A Quilo, of 8 Craca, or 40 Quatrini, or 160 Denari, -	0	0	5 5/9	0	0	6 5/14
☞ Lire of 20 Soldi, - -	0	0	8 1/3	0	0	9 1/16
A Piaſtre of 6 Lires, Ex. -	0	4	2	0	4	6 1/8
A Ducat, - - -	0	5	2 1/2	0	5	7 17/24
A Piſtole, - - - -	0	15	6	0	16	9 1/2

ITALY.

Rome, Civita-Vechia, Ancona.

	l.	s.	d.	l.	s.	d.
A Julio, of 8 Bayocs, or 4 Quatrini,	0	0	6	0	0	6 1/2
A Stamp'd Julio of 10 Bayocs,	0	0	7 1/2	0	0	8 1/8
Teſtoon of 24 ditto, - - -	0	1	6	0	1	7 1/2
A Crown current of 10 Julios, -	0	5	0	0	5	5
☞ A Crown Stamp'd of 12 ditto, -	0	6	0	0	6	6
A Chequin of 18 ditto, - -	0	9	0	0	9	9
A Piſtole of 31 ditto, - -	0	15	6	0	16	9 1/2

ITALY.

Naples, Gaietta, Capua, &c.

	l.	s.	d.	l.	s.	d.
Carlin, of 10 Grains, or 30 Quatrini,	0	0	4	0	0	4 1/3
A Paulo of 40 Quatrini, - -	0	0	5 1/3	0	0	6 5/18
A Tarin of 20 Grains, - -	0	0	8	0	0	8 2/3
A Teſtoon of 40 ditto, -	0	1	4	0	1	5 1/3
A Ducat of Ex. of 100 ditto, - -	0	3	4	0	3	7 1/3
A Piſtole of 23 Tarins, - -	0	15	4	0	16	7 1/3
A Spaniſh Piſtole, - -	0	16	9	0	18	1 3/4

ITALY,

Sicily and Malta.

Palermo, Miſſina, &c.

	English. l.	s.	d.	Iriſh. l.	s.	d.
A Carlin of 10 Grains, or 60 Pichili,	0	0	1 7/13	0	0	1 2/13
A Tarin of 20 Grains,	0	0	3 1/13	0	0	3 1/13
☞ A Florin of 6 Tarins,	0	1	6 6/13	0	1	8
A Ducat of Ex. of 13 ditto,	0	3	4	0	3	7 1/13
☞ An Ounce of 60 Carlins,	0	7	8 4/13	0	8	4
A Piſtole,	0	15	4	0	16	7 1/13

ITALY.

Bologna, Ravena, &c.

	l.	s.	d.	l.	s.	d.
A Julio of 10 Bayocs, or 60 Quatrini,	0	0	6	0	0	6 1/2
☞ Lire of 20 Bayocs,	0	1	0	0	1	1
A Teſtoon of 3 Julios,	0	1	6	0	1	7 1/2
A Scudi of 85 Bayocs,	0	4	3	0	4	7 1/2
A Ducatoon of 105 ditto,	0	5	3	0	5	8 1/4
A Crown of 100 ditto,	0	5	0	0	5	5
Piſtole of 31 Julios,	0	15	6	0	16	9 1/2

ITALY.

Venice, Bergham, &c.

	l.	s.	d.	l.	s.	d.
☞ A Gros of 6 1/2 Soldi, or 78 Picoli,	0	0	2 1/6	0	0	2 5/12
A Jule of 18 Soldi,	0	0	6	0	0	6 1/2
☞ A Lire of 20 ditto.	0	0	6 2/3	0	0	7 2/3
A Teſtoon of 3 Jules,	0	1	6	0	1	7 1/2
A Ducat current of 124 Soldi,	0	3	5 1/3	0	3	8 7/12
☞ A Ducat of Ex. of 24 Gros,	0	4	4	0	4	8 1/12
A Chequin,	0	9	2	0	9	11 1/6

Aſia

ASIA,

Turkey, Morea, Candia, Cyprus, &c.

	Engliſh. l.	s.	d.	Iriſh. l.	s.	d.
A Parac of 3 ☞ Aſpers, or 12 Mangars,	0	0	1 4/5	0	0	1 9/16
A Beſtie of 5 Aſpers,	0	0	3	0	0	3 1/4
An Aſtic of 10 ditto,	0	0	6	0	0	6 1/2
A Solota of 20 ditto,	0	1	0	0	1	1
☞ Piaſtre of 80 ditto,	0	4	0	0	4	4
A Caragrouch of 100 ditto,	0	5	0	0	5	5
A Xeriff of 10 Solatas,	0	10	0	0	10	10

ARABIA.

Medina, Mecca, Mocho, &c.

	l.	s.	d.	l.	s.	d.
A Comaſhee of 7 Carets,	0	0	0 9/16	0	0	0 9/16
A Larin of 80 Carets,	0	0	10 1/8	0	0	10 1/8
An Abyſs of 18 Comaſhees,	0	1	4 1/2	0	1	5 1/16
☞ Piaſtre of 60 ditto,	0	4	6	0	4	10 1/2
A Dollar,	0	4	6	0	4	10 1/2
A Sequin of 100 Comaſhees,	0	7	6	0	8	1 1/2
☞ A Tomond of 80 Larins,	3	7	6	3	13	1 1/2

Perſia.

Iſpahan, Ormus, Gombron, &c.

	Engliſh. l.	s.	d.	Iriſh. l.	s.	d.
A Biſti of ☞ 4 Coz,	0	0	1 1/5	0	0	1 1/5
A Shahee of 10 Coz,	0	0	4	0	0	4 1/5
A Mamooda of 20 ditto,	0	0	8	0	0	8 2/5
A Larin of 25 ditto,	0	0	10	0	0	10 5/6
An Abaſhee of 4 Shahee,	0	1	4	0	1	5 1/3
An Or of 5 Abaſhees,	0	6	8	0	7	2 2/3
A Bovello of 12 ditto,	0	16	0	0	17	4
☞ A Tomond of 50 Abaſhees,	3	6	8	3	12	2 2/3

The

The Mogul's Empire.

Guzzurat, Surat, Cambaia, &c.

	English.			Irish.		
	l.	s.	d.	l.	s.	d.
A Fanam of 4 Pieces, or 8 ☞ Peckas,	0	0	$1\frac{7}{8}$	0	0	$2\frac{1}{15}$
A Vix of 5 Pieces - -	0	0	$2\frac{11}{35}$	0	0	$2\frac{69}{175}$
An Ana of 16 ditto, - -	0	0	$7\frac{1}{2}$	0	0	$8\frac{1}{8}$
A Rupee of 4 Anas, - - -	0	2	6	0	2	$8\frac{1}{2}$
A Pagoda of 14 Anas, - -	0	8	9	0	9	$5\frac{3}{4}$
A Gold Rupee of 4 Pagodas, - -	1	15	0	1	17	11

The Mogul's Empire.

Bombay, Dubal, &c.

	l.	s.	d.	l.	s.	d.
A Laree of 16 Pieces, or 80 ☞ Rez, or 160 ☞ Budgrooks, -	0	0	$5\frac{2}{5}$	0	0	$5\frac{17}{20}$
A Quarter of 20 Pieces, -	0	0	$6\frac{3}{4}$	0	0	$7\frac{5}{16}$
A Xeraphim of 240 Rez, - - -	0	1	$4\frac{1}{5}$	0	1	$5\frac{11}{20}$
A Rupee of 4 quarters, - -	0	2	3	0	2	$5\frac{1}{4}$
A Pagoda of 14 Quarters, -	0	8	0	0	8	8
A Gold Rupee of 60 Quarters, -	1	15	0	1	17	11

The Mogul's Empire.

Goa, Visaipour, &c.

	l.	s.	d.	l.	s.	d.
A Uintin of 5 Pecka, or 10 Bazaraçoz, or 20 ☞ Rez, - - -	0	0	$1\frac{7}{20}$	0	0	$1\frac{111}{240}$
A Laree of 4 Vintins, - -	0	0	$5\frac{2}{5}$	0	0	$5\frac{17}{20}$
A Xeraphim of 3 Larees, -	0	1	$4\frac{1}{5}$	0	1	$5\frac{11}{20}$
A Tangu of 42 Uintins, - -	0	4	6	0	4	$10\frac{1}{2}$
A Paru of 4 Tangus, - -	0	18	0	0	19	6
A Gold Rupee, - - -	1	15	0	1	17	11

The Mogul's Empire.

Coromandel, Madraſs, Pondicherry,

	Engliſh. l.	s.	d.	Iriſh. l.	s.	d.
A Pical of 6 Pieces, or 12 Viz, or 60 Caſh,	0	0	2¼	0	0	2 7/8
A Fanam of 8 Pieces,	0	0	3	0	0	3¼
A Rupee of 10 Fanams,	0	2	6	0	2	8½
A Pagoda of 36 Fanams,	0	8	9	0	9	5¾
A Gold Rupee of 4 Pagodas	1	15	0	1	17	11

The Mogul's Empire.

Bengal, Callicut, Fort William, &c.

	l.	s.	d.	l.	s.	d.
An Ana of 2 Viz, or 6 Pieces	0	0	1 7/8	0	0	2 1/32
A Fiano of 10 Anas,	0	1	6¾	0	1	8 5/16
A Rupee of 16 Anas,	0	2	6	0	2	8½
A Pagoda of 56 Anas,	0	8	9	0	9	5¾

Siam.

Pegu, Malacca, Cambodia, Sumatra, Java, Borneo,

	l.	s.	d.	l.	s.	d.
A Sateleer of 125 Fettees, 100,000 Cori,	0	0	7½	0	0	8⅛
A Sooco of 250 Fettees,	0	1	3	0	1	4¼
A Tical of 500 ditto,	0	2	6	0	2	8½
A Dollar,	0	4	6	0	4	10½
A Rial of two Tical,	0	5	0	0	5	5
An Ecu of 4 Soocos,	0	5	0	0	5	5
A Crown of 8 Sateleers,	0	5	0	0	5	5

China

China.

Pekin, Canton, &c.

	English. l.	s.	d.	Iriſh. l.	s.	d.
A Mace of 10 Candereens, or 100 Coxa,	0	6	8	0	6	$8\frac{2}{7}$
A Rupee of 35 Candereens,	0	2	6	0	2	$8\frac{1}{2}$
A Dollar,	0	4	6	0	4	$10\frac{1}{2}$
A Rix Dollar,	0	4	$4\frac{1}{2}$	0	4	$8\frac{7}{8}$
An Ecu,	0	5	0	0	5	5
A Crown of 2 Rupees,	0	5	0	0	5	5
☞ A Tale of 10 Maces,	0	6	8	0	7	$2\frac{2}{7}$

Japan.

Jeddo, Mecco, &c.

	l.	s.	d.	l.	s.	d.
A Mace of 20 Pitis,	0	0	4	0	0	$4\frac{1}{7}$
An Ounce, Silver of 15 Maces	0	4	$10\frac{1}{7}$	0	5	$3\frac{7}{16}$
A Tale of 20 Maces,	0	6	8	0	7	$2\frac{2}{7}$
An Ingot of 30 ditto,	0	9	$8\frac{2}{7}$	0	10	$6\frac{7}{16}$
An Ounce gold, of 13 Ounces ſilver,	3	3	0	3	8	3
A Japaneſe of 2 Ounces gold,	6	6	0	6	16	6
A Double of 2 Japaneſe,	12	12	0	13	13	0
☞ Cattee of 21 Ounces Gold,	66	3	0	71	13	8

AFRICA.

Egypt.

Old and New Cairo, Alexandria, Sayde, &c.

	English,			Iriſh.		
	l.	s.	d.	l.	s.	d.
A Medin of 3 Aſpers,	0	0	$1\frac{2}{3}$	0	0	$1\frac{29}{36}$
An Italian Ducat of 24 Medins,	0	3	4	0	3	$7\frac{5}{9}$
A Piaſtre of 80 Aſpers,	0	4	0	0	4	4
A Dollar of 30 Medins,	0	4	6	0	4	$10\frac{5}{12}$
An Ecu of 96 Aſpers,	0	5	0	0	5	5
A Crown of 32 Medins,	0	5	0	0	5	5
A Sultanin of 200 Aſpers,	0	10	0	0	10	10
☞ A Pargo Dollar of 70 Medins,	0	10	6	0	11	$4\frac{5}{12}$

Barbary.

Algiers, Tunis, Tripoly, Una, &c.

	l.	s.	d.	l.	s.	d.
A Medin of 3 Aſpers,	0	0	$1\frac{2}{3}$	0	0	$1\frac{29}{36}$
A Rial Oldplate of 10 Aſpers,	0	0	$6\frac{3}{4}$	0	0	$7\frac{5}{36}$
Double of two Rial,	0	1	$1\frac{1}{2}$	0	1	$2\frac{5}{8}$
A Dollar of 4 Doubles,	0	4		0	4	$10\frac{1}{2}$
A Silver Chequin of 24 Medins	0	3	4	0	3	$7\frac{5}{9}$
A Dollar of 30 ditto,	0	4	6	0	4	$10\frac{5}{12}$
A Zequin of 180 Aſpers,	0	8	10	0	9	$6\frac{5}{6}$
A Piſtole of 15 Doubles,	0	16	9	0	18	$1\frac{3}{4}$

Morocco

Morocco.

Santa Cruz, Mequinez, Fez, Tangiers, Sallee, &c.

	Engliſh. l.	s.	d.	Iriſh l.	s.	d.
A Blanqul, of 24 Fluces,	0	0	2	0	0	$2\frac{1}{6}$
An Ounce of 4 Blanquils,	0	0	8	0	0	$8\frac{2}{3}$
An Octavo of 7 Blanquils,	0	1	2	0	1	$3\frac{1}{6}$
A Quarto of 14 Blanquils,	0	2	4	0	2	$6\frac{1}{3}$
A Medio of 2 Quartos,	0	4	8	0	5	$0\frac{2}{3}$
A Dollar of 28 Blanquils,	0	4	6	0	4	$10\frac{1}{2}$
A Xequin of 54 Blanquils,	0	9	0	0	9	9
A Piſtole of 100 Blanquils,	0	16	9	0	18	$1\frac{1}{4}$

AMERICA.

Weſt-Indies.

ENGLISH DOMINIONS.

Jamaica, Barbadoes, &c,

	l.	s.	d.	l.	s.	d.
A Bit of 15 Halfpence, or $7\frac{1}{2}$d.	0	0	$5\frac{3}{8}$	0	0	$5\frac{7}{10}$
A Shilling of 12 Pence.	0	0	$8\frac{11}{20}$	0	0	$9\frac{2}{3}$
A Dollar of 75 Pence,	0	4	6	0	4	$10\frac{1}{2}$
A Crown of 7 Shillings,	0	5	0	0	5	5
☞ A Pound of 20 Shillings,	0	14	3	0	15	$5\frac{1}{4}$
A Piſtole of 24 ſhillings,	0	16	9	0	18	$1\frac{3}{4}$
A Guinea of 30 Shillings,	1	1	0	1	2	9

West-Indies.

FRENCH DOMINIOMS.

St. Domingo, Martinico, &c.

	English. l.	s.	d.	Irish. l.	s.	d.
A Half Scalin of $7\frac{1}{2}$ ☞ Sols	0	0	$2\frac{11}{16}$	0	0	$2\frac{175}{192}$
A Scalin of 15 ditto,	0	0	$5\frac{1}{8}$	0	0	$5\frac{23}{96}$
☞ Livre of 20 ditto,	0	0	$7\frac{5}{16}$	0	0	$7\frac{15}{64}$
A Dollar of 7 Livres,	0	4	6	0	4	$10\frac{1}{32}$
An Ecu of 8 ditto,	0	4	$10\frac{2}{3}$	0	5	$3\frac{1}{3}$
A Piſtole of 26 ditto,	0	16	9	0	18	$1\frac{1}{4}$
A Louis-d'-Or of 32 ditto,	1	0	0	1	1	8

Continent of America.

ENGLISH DOMINIONS.

Nova Scotia, New England, Virginia, &c.

FRENCH DOMINIONS, &c.

Canada, Florida, Cayene, &c.

Note, That no value can be here inſerted as the value of the Currency alters according to the plenty or ſcarcity of Gold and Silver Coins that are imported.

Note further: For the *Spaniſh*, *Portugueſe*, *Dutch*, and *Daniſh* Dominions, either on the Continent or elſewhere, ſee the Monies of their reſpective Nations.

l.	s.	d	l.	s.	d.

TABLE

TABLE II.

What 100 lb. in Great-Britain or Ireland make in the following Places, viz.

IN *Paris*, *Holland*, or *Amſterdam*, 91 *lb.* 8 *oz.*—In *Brabant*, or *Antwerp*, 96 *lb.* 8 *oz.*—In *Rouen*, 88 *lb.*—In *Lions*, 106 *lb.*—In *Rochel*, 90 *lb.* 9 *oz.*---In *Thouloufe*, 107 *lb.* 11 *oz.*—In *Provence*, or *Marſeilles*, 113 *lb.*—In *Geneua*, 81 *lb.* 7 *oz.*—In *Hamburgh*, 93 *lb.* 5 *oz.*—In *Franckfort*, 89 *lb.* 7 *oz.*—In *Leipſick*, *Naumburgh*, *&c.* 96 *lb.* 1 *oz.*—In *Genoa*, 173 *lb.* 4 *oz.*—In *Legborn*, 132 *lb.* 11 *oz.*—In *Milan*, 153 *lb.* 11 *oz.*—In *Venice*, 152 *lb.*—In *Naples*, 154 *lb.* 10 *oz.*---In *Seville and Cadiz*, 97 *lb.*—In *Liſbon*, 104 *lb.* 13 *oz.*—In *Liege*, 96 *lb.* 5 *oz.*---In *Dantzick*, 104 *lb.* 2¼ *oz.*

TABLE III.

What 100 yards in Great-Britain or Ireland, make in the following Places, viz.

IN *Holland*, 133⅓ *ells*.---In *Brabant*, 131⅔ ells---In *France*, 87 ells----In *Hamburgh and Franckfort*, 160 ells----In *Breſlaw*, 166⅔ ells----In *Dantzick*, 150 ells----In *Berguen*, 146⅔ ells----In *Sweden*, 156 ells----In *St. Gall*, 114⅔ ells linen, and 149⅓ ells woollen----In *Geneva*, 80 ells----In *Marſeilles*, 46⅔ canes----In *Thouloufe*, 50 canes----In *Genoa*, 40⅔ canes----In *Rome* 44 canes----In *Spain* 108 baras----In *Portugal*, 81⅓ baras or 133⅓ cavidoes---In *Venice*, 136 braces----In *Bergam* and *Bologne*, 104⅓ braces----In *Florence* and *Legborn*, 154¼ braces----In *Milan*, 171⅓ braces.

TABLE IV.

IRELAND.

Here Books and Accounts are kept in Pounds, Shillings, and Pence.

1 Pound is 20 Shillings.
1 Shilling is 12 Pence.

The manner of Exchanging between *ENGLAND* and *IRELAND*, is in Pounds, Shillings, and Pence.

Thus ENGLAND Exchanges on IRELAND.

From 7 to 11 per Cent. more or less, to be paid more in *Ireland*, for 100 Pounds Sterling in *England*, as will be explained by the following Instance.

If *England* draws or remits on *Ireland* 360 l. at $10\frac{3}{4}$ per Cent, how much must be paid or received there?

EXAMPLE.

By the *Rule* of *Three*.

l.	l.	l.
As 100	$110\frac{3}{4}$	360
		110
1	$2 - \frac{1}{2}$	
	$1 - \frac{1}{2}$	39600
	$\frac{1}{2}$ of 360 —	180
	$\frac{1}{2}$ of 180 —	90
	divided by 100)	39870
		398 : 14 to be paid or received in *Ireland*.

By the following Tables.

l.	s.	d.		l.	s.	d.
300	: —	: —	at $10\frac{3}{4}$ make	332	: 5	: —
60	: —	: —		66	: 9	: —
360	: —	—		398	: 14	: —

Exchange for Ireland.

at 7 per Ct.						at 7 ¼ per Ct.						at 7 ½ per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1			1	1		1			1	1		1			1	1
	2			2	2		2			2	2		2			2	2
	3			3	3		3			3	3		3			3	3
	4			4	4		4			4	4		4			4	4
	5			5	5		5			5	5		5			5	5
	6			6	6		6			6	6		6			6	6
	7			7	7		7			7	7		7			7	7
	8			8	8		8			8	8		8			8	8
	9			9	9		9			9	9		9			9	9
	10			10	10		10			10	10		10			10	10
1			1	1	5				1	1	5				1	1	5
2			2	2	10				2	2	10				2	2	10
3			3	4	4				3	4	3				3	4	4
4			4	5	9				4	5	8				4	5	9
5			5	7	3				5	7	1				5	7	3
6			6	8	8				6	8	6				6	8	8
7			7	10	1				7	9	11				7	10	1
8			8	11	7				8	11	4				8	11	7
9			9	13	0				9	12	9				9	13	0
10			10	14	6				10	14	3				10	14	6
20			21	9	6				21	8	6				20		
30			32	3					32	2	9				30		
40			42	18	6				42	17					40		
50			53	12					53	11	3				50		
60			64	7					64	5	6				60		
70			75	1	6				74	19	9				70		
80			85	16					85	14					80		
90			96	10	6				96	8	3				90		
100			107	5					107	2	6				100		
200			214	10					214	5					200		
300			321	15					321	7	6				300		
400			429						428	10					400		
500			536	5					535	12	6				500		
600			643	10					642	15					600		
700			750	15					749	17	6				700		
800			858						857						800		
900			965	5					964	2	6				900		
1000			1072	10					1071	5					1000		

Exchange for Ireland.

at 7 1/2 per Ct.						at 7 1/2 per Ct.						at 7 1/2 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1			1			1			1			1			1	
	2			2			2			2			2			2	
	3			3			3			3			3			3	
	4			4			4			4			4			4	
	5			5			5			5			5			5	
	6			6			6			6			6			6	
	7			7			7			7			7			7	
	8			8			8			8			8			8	
	9			9			9			9			9			9	
	10			10			10			10			10			10	
1			1	1		1			1			1			1	1	
2			2	2		2			2			2			2	2	
3			3	4		3			3			3			3	3	
4			4	5		4			4			4			4	4	
5			5	7		5			5			5			5	5	
6			6	8		6			6			6			6	6	
7			7	10		7			7			7			7	7	
8			8	11		8			8			8			8	8	
9			9	13		9			9			9			9	9	
10			10	14		10			10			10			10	10	
20			21	9	6	20			21	10		20			21	10	
30			32	4	3	30			32	5		30			32	5	
40			42	19		40			43			40			43		
50			53	13	9	50			53	15		50			53	16	
60			64	8	6	60			64	10		60			64	11	
70			75	3	3	70			75	5		70			75	6	
80			85	18		80			86			80			86	2	
90			96	12	9	90			96	15		90			96	17	
100			107	7	6	100			107	10		100			107	12	
200			214	15		200			215			200			215	5	
300			322	2	6	300			322	10		300			322	17	6
400			429	10		400			430			400			430	10	
500			536	17	6	500			537	10		500			538	2	6
600			644	5		600			645			600			645	15	
700			751	12	6	700			752	10		700			753	7	6
800			859			800			860			800			861		
900			966	7	6	900			967	10		900			968	12	6
1000			1073	15		1000			1075			1000			1076	5	

Exchange for Ireland.

at 7¾ per Ct.						at 7⅞ per Ct.						at 8 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1			1	7⅞		1			1	1⅞		1			1	1
	2			2	1⅞		2			2	2⅞		2			2	2
	3			3	2¾		3			3	3¾		3			3	3
	4			4	3¾		4			4	4¾		4			4	4
	5			5	4⅝		5			5	5⅝		5			5	5
	6			6	5⅝		6			6	6⅝		6			6	6
	7			7	6½		7			7	7½		7			7	7
	8			8	7½		8			8	8½		8			8	8
	9			9	8⅜		9			9	9⅜		9			9	9
	10			10	9¼		10			10	10¼		10			10	10
1			1	1	6⅝	1			1	1	7⅛				1	1	7
2			2	3	1¼	2			2	3	1¼	1	1		1	2	2
3			3	4	7¾	3			3	4	8¾	2	2		1	3	9
4			4	6	2⅜	4			4	6	3⅝	3	3		1	4	4
5			5	7	9	5			5	7	10	4	4		1	5	11
6			6	9	3⅝	6			6	9	5⅛	5	5		1	6	7
7			7	10	10¼	7			7	11		6	6		1	7	2
8			8	12	4¾	8			8	12	7¼	7	7		1	8	9
9			9	13	11⅜	9			9	14	2⅜	8	8		1	9	4
10			10	15	6	10			10	15	9	9	9		1	10	11
20			21	11		20			21	11	6	10	10		2	21	10
30			32	6	6	30			32	7	3	11	11		3	32	9
40			43	2		40			43	3		12	12		4	43	8
50			53	17	6	50			53	18	9	13	13		5	54	7
60			64	13		60			64	14	6	14	14		6	65	6
70			75	8	6	70			75	10	3	15	15		7	76	5
80			86	4	6	80			86	6		16	16		8	87	4
90			96	19	6	90			97	1	9	17	17		9	98	3
100			107	15		100			107	17	6	18	18		10	109	2
200			215	10		200			215	15		37	37		20	218	4
300			323	5		300			323	12	6	55	55		30	327	6
400			431			400			431	10		74	74		40	436	8
500			538	15		500			539	7	6	92	92		50	545	10
600			646	10		600			647	5		111	111		60	655	1
700			754	5		700			755	2	6	129	129		70	764	3
800			862			800			863			148	148		80	873	5
900			969	15		900			970	17	6	166	166		90	982	7
1000			1077	10		1000			1078	15		185	185		100	1091	9

Exchange for Ireland.

at 8 1/8 per Ct.						at 8 1/4 per Ct.						at 8 3/8 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1			1	1		1			1	1		1			1	1
	2			2	2		2			2	2		2			2	2
	3			3	2 7/8		3			3	3		3			3	3
	4			4	3 7/8		4			4	4		4			4	4
	5			5	4 7/8		5			5	5		5			5	5
	6			6	5 7/8		6			6	6		6			6	6
	7			7	6 7/8		7			7	6 7/8		7			7	7
	8			8	7 3/4		8			8	7 7/8		8			8	8
	9			9	8 3/4		9			9	8 7/8		9			9	9
	10			10	9 3/4		10			10	9 7/8		10			10	10
1			1	1	7 1/2	1			1	1	7 3/4	1			1	1	8 1/8
2			2	3	3	2			2	3	3 5/8	2			2	3	4 1/4
3			3	4	10 1/2	3			3	4	11 3/8	3			3	5	8 3/8
4			4	6	6	4			4	6	7 1/4	4			4	6	8 1/2
5			5	8	1 1/2	5			5	8	3	5			5	8	4 5/8
6			6	9	9	6			6	9	10 3/4	6			6	10	5 3/4
7			7	11	4 1/2	7			7	11	6 5/8	7			7	11	8 7/8
8			8	13		8			8	13	2 3/8	8			8	13	4 7/8
9			9	14	7 1/2	9			9	14	10 1/4	9			9	15	7/8
10			10	16	3	10			10	16	6	10			10	16	9
20			21	12	6	20			21	13		20			21	13	6
30			32	8	9	30			32	9	6	30			32	10	3
40			43	5		40			43	6		40			43	7	
50			54	1	3	50			54	2	6	50			54	3	9
60			64	17	6	60			64	19		60			65		6
70			75	13	9	70			75	15	6	70			75	17	3
80			86	10		80			86	12		80			86	14	
90			97	6	3	90			97	8	6	90			97	10	9
100			108	2	6	100			108	5		100			108	7	6
200			216	5		200			216	10		200			216	15	
300			324	7	6	300			324	15		300			325	2	6
400			432	10		400			433			400			433	10	
500			540	12	6	500			541	5		500			541	17	6
600			648	15		600			649	10		600			650	5	
700			756	17	6	700			757	15		700			758	12	6
800			865			800			866			800			867		
900			973	2	6	900			974	5		900			975	7	6
1000			1081	5		1000			1082	10		1000			1083	15	

Exchange for Ireland.

at $8\frac{1}{2}$ per Ct.						at $8\frac{5}{8}$ per Ct.						at $8\frac{3}{4}$ per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1			1	1		1			1	1		1			1	$1\frac{1}{8}$
	2			2	2		2			2	$2\frac{1}{8}$		2			2	$2\frac{1}{8}$
	3			3	3		3			3	$3\frac{1}{8}$		3			3	$3\frac{1}{8}$
	4			4	$4\frac{1}{8}$		4			4	$4\frac{1}{8}$		4			4	$4\frac{1}{4}$
	5			5	$5\frac{1}{8}$		5			5	$5\frac{1}{8}$		5			5	$5\frac{1}{4}$
	6			6	$6\frac{1}{8}$		6			6	$6\frac{1}{4}$		6			6	$6\frac{1}{4}$
	7			7	$7\frac{1}{8}$		7			7	$7\frac{1}{4}$		7			7	$7\frac{3}{8}$
	8			8	$8\frac{1}{8}$		8			8	$8\frac{1}{4}$		8			8	$8\frac{3}{8}$
	9			9	$9\frac{1}{8}$		9			9	$9\frac{3}{8}$		9			9	$9\frac{1}{2}$
	10			10	$10\frac{1}{4}$		10			10	$10\frac{3}{8}$		10			10	$10\frac{1}{2}$
1			1	1	$8\frac{3}{8}$	1			1	1	$8\frac{3}{4}$	1			1	1	9
2			2	3	$4\frac{3}{4}$	2			2	2	$5\frac{3}{8}$	2			2	3	6
3			3	5	$1\frac{1}{4}$	3			3	3	$2\frac{1}{8}$	3			3	5	3
4			4	6	$9\frac{5}{8}$	4			4	4	$10\frac{3}{4}$	4			4	7	
5			5	8	6	5			5	5	$7\frac{1}{2}$	5			5	8	9
6			6	10	$2\frac{3}{8}$	6			6	6	$4\frac{1}{4}$	6			6	10	6
7			7	11	$10\frac{3}{4}$	7			7	7	12	7			7	12	3
8			8	13	$7\frac{1}{4}$	8			8	8	13	8			8	14	
9			9	15	$3\frac{5}{8}$	9			9	9	15	9			9	15	9
10			10	17		10			10	10	17	3	10		10	17	6
20			21	14		20			21	20	14	6	20		21	15	
30			32	11		30			32	30	11	9	30		32	12	6
40			43	8		40			43	40	9		40		43	10	
50			54	5		50			54	50	6	3	50		54	7	6
60			65	2		60			65	60	3	6	60		65	5	
70			75	19		70			76	70		9	70		76	2	6
80			86	16		80			86	80	18		80		87		
90			97	13		90			97	90	15	3	90		97	17	6
100			108	10		100			108	100	12	6	100		108	15	
200			217			200			217	200	5		200		217	10	
300			325	10		300			325	300	17	6	300		326	5	
400			434			400			434	400	10		400		435		
500			542	10		500			543	500	2	6	500		543	15	
600			651			600			651	600	15		600		652	10	
700			759	10		700			760	700	7	6	700		761	5	
800			868			800			869	800			800		870		
900			976	10		900			977	900	12	6	900		978	15	
1000			1085			1000			1086	1000	5		1000		1087	10	

Exchange for Ireland.

at 8 7/8 per ct.						at 9 per Ct.						at 9 1/8 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1			1	1 1/8		1			1	1 1/8		1			1	1 1/8
	2			2	2 1/4		2			2	2 1/8		2			2	2 1/4
	3			3	3 3/8		3			3	3 1/4		3			3	3 3/8
	4			4	4 1/2		4			4	4 3/8		4			4	4 1/2
	5			5	5 5/8		5			5	5 3/8		5			5	5 5/8
	6			6	6 3/4		6			6	6 1/2		6			6	6 3/4
	7			7	7 7/8		7			7	7 1/2		7			7	7 7/8
	8			8	9		8			8	8 1/2		8			8	9
	9			9	10 1/8		9			9	9 1/2		9			9	10 1/8
	10			10	11 1/4		10			10	10 1/2		10			10	11 1/4
1			1	1	12 3/8	1			1	1	11 1/2	1			1	1	12 3/8
2			2	3	1 5/8	2			2	3	1 1/2	2			2	3	1 5/8
3			3	5	2 7/8	3			3	5	2 1/2	3			3	5	2 7/8
4			4	7	4 1/8	4			4	7	3 1/2	4			4	7	4 1/8
5			5	8	5 3/8	5			5	9	4 1/2	5			5	9	5 3/8
6			6	10	6 5/8	6			6	10	5 1/2	6			6	10	6 5/8
7			7	12	7 7/8	7			7	12	6 1/2	7			7	12	7 7/8
8			8	14	9 1/8	8			8	14	7 1/2	8			8	14	9 1/8
9			9	15	10 3/8	9			9	16	8 1/2	9			9	16	10 3/8
10			10	17	11 5/8	10			10	18	9 1/2	10			10	18	11 5/8
20			21	15	11 1/4	20			21	16	7 1/2	20			21	16	7 1/2
30			32	13	10 7/8	30			32	14	5 1/2	30			32	14	5 1/2
40			43	11	10 1/2	40			43	12	3 1/2	40			43	13	3 3/8
50			54	8	10 1/8	50			54	10	1 1/2	50			54	11	1 1/8
60			65	6	9 3/4	60			65	8	11 1/2	60			65	9	11 1/4
70			76	4	9 3/8	70			76	6	9 1/2	70			76	7	9
80			87	2	9	80			87	4	7 1/2	80			87	6	7 1/2
90			97	19	8 5/8	90			98	2	5 1/2	90			98	4	5 5/8
100			108	17	8 1/4	100			109		3 1/2	100			109	2	3 3/4
200			217	15	4 5/8	200			218		7	200			218	5	7 1/2
300			326	12	7 7/8	300			327		10 1/2	300			327	7	11 1/4
400			435	10	3 1/8	400			436		2	400			436	10	3
500			544	7	6	500			545		5 1/2	500			545	12	6 3/4
600			653	5	2 3/4	600			654		9	600			654	15	10 1/2
700			762	2	5 1/2	700			763		12 1/2	700			763	17	6
800			871		2 1/4	800			872		4	800			873		1 1/4
900			979	17	6	900			981		7 1/2	900			982	2	6
1000			1088	15		1000			1090		11	1000			1091	5	

Exchange for Ireland.

at 9 1/4 per Ct.						at 9 3/8 per Ct.						at 9 1/2 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1			1	1 1/8		1			1	1 1/8		1			1	1 1/8
	2			2	2 1/4		2			2	2 1/4		2			2	2 1/4
	3			3	3 3/8		3			3	3 1/8		3			3	3 3/8
	4			4	4 1/2		4			4	4 1/2		4			4	4 1/2
	5			5	5 1/8		5			5	5 5/8		5			5	5 3/4
	6			6	6 5/8		6			6	6 3/4		6			6	6 7/8
	7			7	7 3/4		7			7	7 7/8		7			7	8
	8			8	8 7/8		8			8	9		8			8	9 1/8
	9			9	10		9			9	10 1/8		9			9	10 1/4
	10			10	11 1/8		10			10	11 1/4		10			10	11 3/8
1			1	1	10 1/4	1			1	1	10 1/2	1			1	1	10 3/4
2			2	3	8 3/8	2			2	3	9 1/2	2			2	3	9 1/8
3			3	5	6 5/8	3			3	5	7 1/2	3			3	5	8 1/8
4			4	7	4 3/4	4			4	7	6 1/2	4			4	7	7 1/4
5			5	9	3	5			5	9	4 1/2	5			5	9	6
6			6	11	1 1/4	6			6	11	3	6			6	11	4 3/4
7			7	12	11 3/8	7			7	13	1 1/2	7			7	13	3 5/8
8			8	14	9 5/8	8			8	15		8			8	15	2 1/8
9			9	16	7 3/4	9			9	16	10 1/2	9			9	17	1 1/4
10			10	18	6	10			10	18	9	10			10	19	
20			21	17		20			21	17	6	20			21	18	
30			32	15	6	30			32	16	3	30			32	17	
40			43	14		40			43	15		40			43	16	
50			54	12	6	50			54	13	9	50			54	15	
60			65	11		60			65	12	6	60			65	14	
70			76	9	6	70			76	11	3	70			76	13	
80			87	8		80			87	10		80			87	12	
90			98	6	6	90			98	8	9	90			98	11	
100			109	5		100			109	7	6	100			109	10	
200			218	10		200			218	15		200			219		
300			327	15		300			328	2	6	300			328	10	
400			437			400			437	10		400			438		
500			546	5		500			546	17	6	500			547	10	
600			655	10		600			656	5		600			657		
700			764	15		700			765	12	6	700			766	10	
800			874			800			875			800			876		
900			983	5		900			984	7	6	900			985	10	
1000			1092	10		1000			1093	15		1000			1095		

Exchange for Ireland.

at 9 5/8 per Ct.						at 9 3/4 per Ct.						at 9 7/8 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1			1	1 1/8		1			1	1 1/8		1			1	1 1/8
	2			2	2 1/4		2			2	2 3/8		2			2	2 3/8
	3			3	3 3/8		3			3	3 1/2		3			3	3 1/2
	4			4	4 5/8		4			4	4 5/8		4			4	4 3/4
	5			5	5 3/4		5			5	5 7/8		5			5	5 7/8
	6			6	6 7/8		6			6	7 1/8		6			6	7 1/8
	7			7	8 1/8		7			7	8 1/4		7			7	8 1/4
	8			8	9 1/4		8			8	9 3/8		8			8	9 1/2
	9			9	10 3/8		9			9	10 1/2		9			9	10 5/8
	10			10	11 1/2		10			10	11 3/4		10			10	11 7/8
1			1	11	1 1/8	1			1	11	1 3/8	1			1	11	1 3/8
2			2	10	1 1/4	2			2	10	1 3/4	2			2	11	1 3/8
3			3	9	1 3/8	3			3	10	1 1/4	3			3	11	1 3/8
4			4	8	1 3/8	4			4	9	1 5/8	4			4	10	1 3/8
5			5	7	1 1/2	5			5	9	1	5			5	10	1 3/8
6			6	6	1 5/8	6			6	8	1 3/8	6			6	10	1 1/4
7			7	5	1 3/4	7			7	7	1 3/4	7			7	9	1 7/8
8			8	4	1 3/4	8			8	7	1 1/4	8			8	9	1 5/8
9			9	3	1 7/8	9			9	6	1 5/8	9			9	9	1 1/4
10			10	3		10			10	6		10			10	9	
20			21	6		20			21			20			21	9	
30			32	9		30			32	6		30			32	8	3
40			43			40			43			40			43	18	
50			54	3		50			54	6		50			54	17	9
60			65	6		60			65			60			65	17	6
70			76	9		70			76	6		70			76	17	3
80			87			80			87			80			87	16	
90			98	3		90			98	6		90			98	16	9
100			109	6		100			109			100			109	16	6
200			219			200			219			200			219	13	
300			328	6		300			329			300			329	10	6
400			438			400			439			400			439	6	
500			548	2	6	500			548	15		500			549	3	6
600			657	5		600			658	10		600			659	1	
700			767	7	6	700			768	5		700			769		6
800			877			800			878			800			879		
900			986	12	6	900			987	15		900			988	17	6
1000			1096	5		1000			1097	10		1000			1098	15	

Exchange for Ireland.

at 10 per Ct.					at 10 1/8 per Ct.					at 10 1/4 per Ct.				
£.	s.	d.	£.	s. d.	£.	s.	d.	£.	s. d.	£.	s.	d.	£.	s. d.
1	1		1	1 1¼	1	1		1	1 1¼	1	1		1	1 1¼
	2			2 2⅜		2			2 2½		2			2 2½
	3			3 3⅝		3			3 3⅞		3			3 3¾
	4			4 4¾		4			4 4⅞		4			4 4⅞
	5			6		5			6 1⅛		5			6 1⅛
	6			7 1¼		6			7 1⅜		6			7 1⅜
	7			8 3⅜		7			8 1½		7			8 1⅝
	8			9 5⅝		8			9 1¾		8			9 1⅞
	9			10 3¾		9			10 1⅞		9			11 ⅛
	10			11		10			11 2		10			11 ¼
1			1	2	1			1	2 ⅛	1			1	2 ⅜
2			2	4	2			2	4 ¼	2			2	4 ½
3			3	6	3			3	6 ⅜	3			3	6 ¾
4			4	8	4			4	8 ½	4			4	8 1
5			5	10	5			5	10 ⅝	5			5	10 1¼
6			6	12	6			6	12 ¾	6			6	12 1½
7			7	14	7			7	14 ⅞	7			7	14 1¾
8			8	16	8			8	16 1	8			8	16 2
9			9	18	9			9	18 1⅛	9			9	18 2¼
10			11		10			11	3	10			11	6
20			22		20			22	6	20			22	1
30			33		30			33	9	30			33	1 6
40			44		40			44	1	40			44	2
50			55		50			55	1 3	50			55	2 6
60			66		60			66	1 6	60			66	3
70			77		70			77	1 9	70			77	3 6
80			88		80			88	2	80			88	4
90			99		90			99	2 3	90			99	4 6
100			110		100			110	2 6	100			110	5
200			220		200			220	5	200			220	10
300			330		300			330	7 6	300			330	15
400			440		400			440	10	400			441	
500			550		500			550	12 6	500			551	5
600			660		600			660	15	600			661	10
700			770		700			770	17 6	700			771	15
800			880		800			881		800			882	
900			990		900			991	2 6	900			992	5
1000			1100		1000			1101	5	1000			1102	10

Exchange for Ireland.

at 10 3/8 per Ct.						at 10 1/2 per Ct.						at 10 5/8 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1			1	1 1/4		1			1	1 1/4		1			1	1 1/4
	2			2	2 1/2		2			2	2 1/2		2			2	2 1/2
	3			3	3 3/4		3			3	3 3/4		3			3	3 3/4
	4			4	5		4			4	5		4			4	5
	5			5	6 1/4		5			5	6 1/4		5			5	6 1/4
	6			6	7 1/2		6			6	7 1/2		6			6	7 1/2
	7			7	8 3/4		7			7	8 3/4		7			7	8 3/4
	8			8	10		8			8	10		8			8	10
	9			9	11 1/4		9			9	11 1/4		9			9	11 1/4
	1			11	1 1/2		10			11	1 5/8		10			11	1 3/4
1			1	2	1 7/8	1			1	2	1 7/8	1			1	2	1 7/8
2			2	4	3 3/4	2			2	4	3 3/4	2			2	4	3 1/2
3			3	6	5 5/8	3			3	6	5 5/8	3			3	6	5 1/4
4			4	8	7 1/2	4			4	8	7 1/2	4			4	8	7
5			5	10	9 3/8	5			5	10	9 3/8	5			5	10	8 3/4
6			6	12	11 1/4	6			6	12	11 1/4	6			6	12	10 1/2
7			7	14	13 1/8	7			7	14	13 1/8	7			7	14	12 1/4
8			8	16	15	8			8	16	15	8			8	17	2
9			9	18	16 7/8	9			9	18	16 7/8	9			9	19	1 3/4
10			11	1	18 3/4	10			11	1	18 3/4	10			11	1	3 1/2
20			22	2	1 17 6	20			22	2	1 17 6	20			22	2	3 5
30			33	3	2 16 3	30			33	3	2 16 3	30			33	3	5
40			44	3	9	40			44	4	3 15	40			44	5	6
50			55	3	9 6	50			55	5	4 14 6	50			55	6	3 6
60			66	4	5 3	60			66	6	5 13	60			66	7	6
70			77	5	6	70			77	7	6 12 6	70			77	8	8 9
80			88	6	6 9	80			88	8	7 12	80			88	10	
90			99	6	9 6	90			99	9	8 11 6	90			99	11	3
100			110	7	6	100			110	10	9 11	100			110	12	6
200			220	15	2 6	200			221		19 2 6	200			221	5	11 5
300			331	2	10 6	300			331	10	29 3 6	300			331	17	6
400			441	10	17 6	400			442		39 4	400			442	10	
500			551	17	5 6	500			552	10	49 4 6	500			553	2	6
600			662	5	12 6	600			663		59 5	600			663	15	
700			772	12	6	700			773	10	69 5 6	700			774	7	6
800			883			800			884		79 6	800			885		
900			993	7	6	900			994	10	89 6 6	900			995	12	6
1000			1103	15		1000			1105		99 7	1000			1106	5	

Exchange for Ireland.

at 10 3/4 per Ct.						at 10 7/8 per Ct.						at 11 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1			1	1 1/4		1			1	1 1/4		1			1	1 1/8
	2			2	2 5/8		2			2	2 5/8		2			2	2 5/8
	3			3	3 7/8		3			3	3 7/8		3			3	4
	4			4	5 1/8		4			4	5 1/4		4			4	5 1/4
	5			5	6 1/2		5			5	6 1/2		5			5	6 5/8
	6			6	7 3/4		6			6	7 7/8		6			6	7 7/8
	7			7	9		7			7	9 1/8		7			7	9 1/4
	8			8	10 3/8		8			8	10 1/2		8			8	10 1/2
	9			9	11 5/8		9			9	11 3/4		9			9	11 7/8
	10			11	7/8		10			11	1		10			11	1 1/4
1			1	2	1 7/8	1			1	2	2 1/8	1			1	2	2 1/8
2			2	4	3 5/8	2			2	4	4 1/4	2			2	4	4 3/4
3			3	6	5 3/8	3			3	6	6 1/4	3			3	6	7 1/4
4			4	8	7 1/4	4			4	8	8 3/8	4			4	8	9 5/8
5			5	10	9	5			5	10	10 1/2	5			5	11	
6			6	12	10 3/4	6			6	13	5/8	6			6	13	2 3/8
7			7	15	5/8	7			7	15	2 3/4	7			7	15	4 3/4
8			8	17	2 3/8	8			8	17	4 7/8	8			8	17	7 1/4
9			9	19	4 1/4	9			9	19	6 7/8	9			9	19	9 5/8
10			11	1	6	10			11	1	9	10			11	2	
20			22	3		20			22	3	6	20			22	4	
30			33	4	6	30			33	5	3	30			33	6	
40			44	6		40			44	7		40			44	8	
50			55	7	6	50			55	8	9	50			55	10	
60			66	9		60			66	10	6	60			66	12	
70			77	10	6	70			77	12	3	70			77	14	
80			88	12		80			88	14		80			88	16	
90			99	13	6	90			99	15	9	90			99	18	
100			110	15		100			110	17	6	100			111		
200			221	10		200			221	15		200			222		
300			332	5		300			332	12	6	300			333		
400			443			400			443	10		400			444		
500			553	15		500			554	7	6	500			555		
600			664	10		600			665	5		600			666		
700			775	5		700			776	2	6	700			777		
800			886			800			887			800			888		
900			996	15		900			997	17	6	900			999		
1000			1107	10		1000			1108	15		1000			1110		

TABLE V.

Ireland Exchanges on England.

From 7 to 11 per Cent. more or leſs to be paid more in Ireland, for 100 Pounds Sterling in England, as will be explained by the following Inſtance.

If Ireland draws or remits on England 398 l. 14 s. at $110\frac{3}{4}$ per Cent. how much muſt be paid or received there?

EXAMPLE.

By the *Rule of Three.*

$110\frac{3}{4}$ - - - -	100 - - - -	398 : 14
		100
443		39870
		4
	divided by 443)	159480
		360 to be paid or received in England.

By the following Tables.

l.	s.	d.		l.	s.	d.
300 :	00 :	00	- - at $110\frac{3}{4}$ make - -	270 :	17 :	$7\frac{1}{4}$
90 :	00 :	00	- - - - - - - - - -	81 :	5 :	$3\frac{3}{8}$
8 :	00 :	00	- - - - - - - - - -	7 :	4 :	$5\frac{5}{8}$
:	14 :	00	- - - - - - - - - -	:	12 :	$7\frac{3}{4}$
398 :	14 :	00		360 :	00 :	0

Exchange from Ireland.

at 7 per Ct.						at 7 1/8 per Ct.						at 7 1/4 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1				11 1/4		1				11 1/4		1				11 1/8
	2			1	10 3/8		2			1	10 3/8		2			1	10 1/8
	3			2	9 5/8		3			2	9 5/8		3			2	9 5/8
	4			3	8 7/8		4			3	8 3/4		4			3	8 3/4
	5			4	8 1/8		5			4	8		5			4	8
	6			5	7 1/4		6			5	7 1/4		6			5	7 1/8
	7			6	6 1/2		7			6	6 3/8		7			6	6 3/8
	8			7	5 3/4		8			7	5 5/8		8			7	5 1/2
	9			8	4 7/8		9			8	4 7/8		9			8	4 3/4
	10			9	4 1/8		10			9	4		10			9	3 7/8
				18	8 1/4					18	8					18	7 3/4
1			1	17	4 5/8	1			1	17	4 1/8	1			1	17	3 1/2
2			2	16	7/8	2			2	16	8 1/8	2			2	15	11 3/8
3			3	14	9 1/4	3			3	14	8 1/8	3			3	14	7 1/8
4			4	13	5 1/2	4			4	13	4 1/8	4			4	13	2 7/8
5			5	12	1 3/4	5			5	12	1/4	5			5	11	10 5/8
6			6	10	10 1/8	6			6	10	8 1/4	6			6	10	6 1/2
7			7	9	6 3/8	7			7	9	4 1/4	7			7	9	2 1/4
8			8	8	2 3/4	8			8	8	3/8	8			8	7	10
9			9	6	11	9			9	6	8 3/8	9			9	6	5 3/4
10			18	13	10	10			18	13	4 3/4	10			18	12	11 1/2
20			28		9	20			28		1 1/8	20			27	19	5 1/4
30			37	7	8	30			37	6	9 1/2	30			37	5	11
40			46	14	7	40			46	13	5 7/8	40			46	12	4 3/4
50			56	1	5 7/8	50			56		2 1/4	50			55	18	10 1/2
60			65	8	4 7/8	60			65	6	10 5/8	60			65	5	4 3/8
70			74	15	3 7/8	70			74	13	7	70			74	11	10 1/8
80			84	2	2 7/8	80			84		3 3/8	80			83	18	3 7/8
90			93	9	1 7/8	90			93	6	11 3/4	90			93	4	9 5/8
100			186	18	3 3/4	100			186	13	11 1/4	100			186	9	7
300			280	7	5 1/2	200			280		11	200			279	14	4 1/2
400			373	16	7 1/2	300			373	7	10 3/4	300			372	19	2 1/2
500			467	5	9 1/2	400			466	14	10 1/2	400			466	4	
600			560	14	11 1/4	500			560	1	10 1/4	500			559	8	9 1/2
700			654	4	1 1/4	600			653	8	10	600			652	13	7 1/4
800			747	13	3 1/4	700			746	15	9 3/4	700			745	18	4 1/4
900			841	2	5	800			840	2	9 1/2	800			839	3	2 1/2
1000			934	11	7	900			933	9	9 1/4	900			932	8	
						1000						1000					

Exchange from Ireland.

at 7 3/8 per ct.						at 7 1/2 per Ct.						at 7 5/8 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.		s.	d.	£.	s.	d.
	1				11 1/8						11 1/8		1				11 1/8
	2			1	10 3/8		1			1	10 3/8		2			1	10 1/4
	3			2	9 1/2		2			2	9 1/2		3			2	9 1/2
	4			3	8 3/4		3			3	8 5/8		4			3	8 5/8
	5			4	7 7/8		4			4	7 7/8		5			4	7 3/4
	6			5	7		5			5	7		6			5	7 1/8
	7			6	6 1/4		6			6	6 1/8		7			6	6
	8			7	5 3/8		7			7	5 1/4		8			7	5 1/4
	9			8	4 5/8		8			8	4 1/2		9			8	4 3/8
	10			9	3 3/4		9			9	3 5/8		10			9	3 1/2
1				18	7 1/2	1				18	7 1/4					18	7
2			1	17	3	2			1	17	2 1/2		1		1	17	2
3			2	15	10 1/2	3			2	15	9 3/4		2		2	15	9
4			3	14	6	4			3	14	5		3		3	14	4
5			4	13	1 5/8	5			4	13	1/4		4		4	12	11
6			5	11	9 1/8	6			5	11	7 1/2		5		5	11	6
7			6	10	4 5/8	7			6	10	2 3/4		6		6	10	1
8			7	9	1/8	8			7	8	10		7		7	8	8
9			8	7	7 5/8	9			8	7	5 1/4		8		8	7	3
10			9	6	3 1/8	10			9	6	1/2		9		9	5	10 7/8
20			18	12	6 1/4	20			18	12	1 1/8		10		18	11	7 7/8
30			27	18	9 1/2	30			27	18	1 5/8		20		27	17	5 7/8
40			37	5	5/8	40			37	4	2 1/4		30		37	3	3 7/8
50			46	11	3 3/4	50			46	10	2 3/4		40		46	9	1 7/8
60			55	17	6 7/8	60			55	16	3 3/8		50		55	14	11 3/4
70			65	3	10 1/8	70			65	2	3 7/8		60		65		9 3/4
80			74	10	1 1/4	80			74	8	4 1/2		70		74	6	7 3/4
90			83	16	4 3/8	90			83	14	5		80		83	12	5 5/8
100			93	2	7 1/2	100			93		5 5/8		90		92	18	3 5/8
200			186	5	3	200			186		11		100		185	16	7 1/4
300			279	7	10 1/2	300			279	1	4 1/2		200		278	14	10 3/4
400			372	10	6 1/4	400			372	1	10 1/4		300		371	13	2 1/2
500			465	13	1 3/4	500			465	2	3 1/4		400		464	11	6 1/4
600			558	15	9 1/4	600			558	2	9 1/4		500		557	9	9 3/4
700			651	18	5	700			651	3	3		600		650	8	1 1/2
800			745	1	1/2	800			744	3	8 1/2		700		743	6	5
900			838	3	8	900			837	4	2		800		836	5	8 3/4
1000			931	6	3 1/2	1000			930	4	7 3/4		900		929	8	1/2
													1000				

Exchange from Ireland.

at 7 ¾ per Ct.						at 7 ⅞ per Ct.						at 8 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1				11 1/8		1				11 1/8		1				11 1/8
	2			1	10 1/4		2			1	10 1/4		2			1	10 1/4
	3			2	9 3/8		3			2	9 3/8		3			2	9 3/8
	4			3	8 1/2		4			3	8 1/2		4			3	8 1/2
	5			4	7 5/8		5			4	7 5/8		5			4	7 5/8
	6			5	6 7/8		6			5	6 3/4		6			5	6 3/4
	7			6	6		7			6	5 7/8		7			6	5 7/8
	8			7	5 1/8		8			7	5		8			7	4 7/8
	9			8	4 1/4		9			8	4 1/8		9			8	4
	10			9	3 3/8		10			9	3 1/4		10			9	3 1/8
1				18	6 3/4	1				18	6 1/2	1				18	6 1/4
2			1	17	1 1/2	2			1	17	1	2			1	17	1 3/8
3			2	15	8 1/4	3			2	15	7 1/2	3			2	15	6 5/8
4			3	14	3	4			3	14	1 7/8	4			3	14	7 7/8
5			4	12	9 5/8	5			4	12	8 3/8	5			4	12	7 1/8
6			5	11	4 3/8	6			5	11	2 7/8	6			5	11	1 3/8
7			6	9	11 1/8	7			6	9	9 3/8	7			6	9	7 1/2
8			7	8	5 7/8	8			7	8	3 7/8	8			7	8	1 3/4
9			8	7	7 5/8	9			8	6	10 3/8	9			8	6	8
10			9	5	2 3/4	10			9	5	4 1/4	10			9	5	2 1/4
20			18	11	10 1/8	20			18	10	9 5/8	20			18	10	4 3/8
30			27	16	5 1/2	30			27	16	2 3/8	30			27	15	6 5/8
40			37	2	8 7/8	40			37	1	7 1/8	40			37		8 7/8
50			46	8	8 1/4	50			46	7		50			46	5	11 1/8
60			55	13	3 5/8	60			55	12	4 3/4	60			55	11	1 3/8
70			64	19	11	70			64	17	9 5/8	70			64	16	3 1/2
80			74	4	6 3/8	80			74	3	2 3/8	80			74	1	5 3/4
90			83	10	1 3/4	90			83	8	7 1/8	90			83	6	8
100			92	16	9 1/8	100			92	14		100			92	11	10 1/4
200			185	12	3 1/2	200			185	7	11 1/4	200			185	3	8 1/4
300			278	8	5 1/4	300			278	1	11 3/4	300			277	15	6 1/2
400			371	4	7	400			370	15	11 1/2	400			370	7	4 3/4
500			464		8 3/4	500			463	9	11 1/4	500			462	19	3
600			556	16	10 1/2	600			556	3	11 1/4	600			555	11	1 1/4
700			649	13	1 1/4	700			648	17	11 3/4	700			648	2	11 1/2
800			742	9	2 1/4	800			741	11	11 3/4	800			740	14	9 3/4
900			835	5	4	900			834	5	11 1/2	900			833	6	8
1000			928	1	5 1/4	1000			926	19	11 1/2	1000			925	18	6

Exchange from Ireland.

at 8 1/8 per Ct.						at 8 1/4 per Ct.						at 8 3/8 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1				11 1/8		1				11 1/8		1				11 1/8
	2			1	10 1/4		2			1	10 1/4		2			1	10 1/4
	3			2	9 1/4		3			2	9 1/4		3			2	9 1/4
	4			3	8 3/8		4			3	8 3/4		4			3	8 3/8
	5			4	7 1/2		5			4	7 3/8		5			4	7 1/2
	6			5	6 5/8		6			5	6 1/2		6			5	6 5/8
	7			6	5 3/4		7			6	5 5/8		7			6	5 3/4
	8			7	4 7/8		8			7	4 3/4		8			7	4 3/8
	9			8	3 7/8		9			8	3 3/4		9			8	3 3/4
	10			9	3		10			9	2 7/8		10			9	2 7/8
				18	6					18	5 3/4					18	5 3/4
				17		1			1	16	11 3/8				1	16	10 7/8
1			1	15	5 7/8	2			2	15	5 1/8	1			2	15	4 3/8
2			2	13	11 7/8	3			3	13	10 7/8	2			3	13	9 3/4
3			3	12	5 7/8	4			4	12	4 1/2	3			4	12	3 1/4
4			4	10	11 3/4	5			5	10	10 1/4	4			5	10	8 3/4
5			5	9	5 3/4	6			6	9	4	5			6	9	2 1/8
6			6	7	11 3/4	7			7	7	9 5/8	6			7	7	7 5/8
7			7	6	5 5/8	8			8	6	3 3/8	7			8	6	1 1/8
8			8	4	11 5/8	9			9	4	9 1/8	8			9	4	6 1/2
9			9	3	11 1/4	10			9	3	6 1/8	9			9	3	1
10			9	1	11 1/4	20			18	6	3 1/4	10			18	6	1
20			18	2	10 5/8	30			27	9		20			27	9	7 5/8
30			27	3	10 1/4	40			36	12	9 3/8	30			36	12	2 1/8
40			36	4	9 7/8	50			46	2	9 1/2	40			46	2	8 5/8
50			46	5	9 1/2	60			55	5	6 1/2	50			55	5	3 1/8
60			55	6	9 1/2	70			64	8	3 5/8	60			64	8	9 3/4
70			64	7	9 1/2	80			73	11	9 3/4	70			73	11	4 1/4
80			73	8	8 7/8	90			83	1	6 7/8	80			83	1	10 3/4
90			83	9	8 1/2	100			92	4	3 3/4	90			92	4	5 3/8
100			91	9	5	200			184	8	7 1/2	100			184	8	10 1/2
200			184	19	1 1/2	300			277	13	11 1/4	200			276	16	3 3/4
300			277	9	10 1/2	400			369	17	3	300			369	1	9 1/4
400			369	18	6 1/2	500			461	2	6 3/4	400			461	7	2 1/2
500			462	8	3 1/2	600			554	6	10 1/2	500			553	12	7 1/4
600			554	18	11 1/2	700			646	11	2 1/4	600			645	18	1 1/4
700			647	7	8 1/4	800			739	15	6	700			738	3	6 1/2
800			739	17	4 3/4	900			831	4	9 3/4	800			830	8	11 1/2
900			832	7	1 1/4	1000			923	8	1	900			922	13	5 1/2
1000			924	17								1000					

Exchange from Ireland.

at 8 1/2 per Ct.						at 8 5/8 per Ct.						at 8 3/4 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1				11		1				11 1/8		1				11 1/4
	2			1	10 1/8		2			1	10 1/4		2			1	10 1/2
	3			2	9 1/8		3			2	9 1/4		3			2	9 1/2
	4			3	8 1/4		4			3	8 1/2		4			3	8 3/4
	5			4	7 1/4		5			4	7 1/2		5			4	7 3/4
	6			5	6 3/8		6			5	6 5/8		6			5	6 7/8
	7			6	5 3/4		7			6	5 3/4		7			6	5 3/4
	8			7	4 1/2		8			7	4 5/8		8			7	4 3/4
	9			8	3 1/8		9			8	3 1/8		9			8	3 1/8
	10			9	2 5/8		10			9	2 1/4		10			9	2 3/8
1				18	5 1/4	1				18	5	1				18	4 3/4
2			1	16	10 3/8	2			1	16	9 7/8	2			1	16	9 3/8
3			2	15	3 5/8	3			2	15	2 7/8	3			2	15	2
4			3	13	8 3/4	4			3	13	7 3/4	4			3	13	6 3/4
5			4	12	2	5			4	12	2 3/4	5			4	11	11 1/2
6			5	10	7 1/8	6			5	10	5 5/8	6			5	10	4 1/8
7			6	9	3/8	7			6	8	10 5/8	7			6	8	8 7/8
8			7	7	5 5/8	8			7	7	3 1/2	8			7	7	1 1/2
9			8	5	10 3/4	9			8	5	8 1/2	9			8	5	6 1/4
10			9	4	4	10			9	4	1 3/8	10			9	3	10 7/8
20			18	8	8	20			18	8	2 7/8	20			18	7	9 3/4
30			27	12	11 7/8	30			27	12	4 1/4	30			27	11	8 5/8
40			36	17	3 7/8	40			36	16	5 3/4	40			36	15	7 5/8
50			46	1	7 7/8	50			46		7 1/8	50			44	19	6 1/2
60			55	5	11 7/8	60			55	4	8 5/8	60			55	3	5 3/8
70			64	10	3 7/8	70			64	8	10	70			64	7	4 1/4
80			73	14	7 7/8	80			73	12	11 1/4	80			73	11	3 1/8
90			82	18	11 7/8	90			82	17	7/8	90			82	15	2
100			92	3	3 1/4	100			92	1	2 3/8	100			91	19	1
200			184	6	7 1/2	200			184	2	4 1/2	200			183	18	1 1/4
300			276	9	11 3/4	300			276	3	7 1/4	300			275	17	2 3/4
400			368	13	3 1/4	400			368	4	9 3/4	400			367	16	3 3/4
500			460	16	7	500			460	5	11	500			459	15	4 3/4
600			552	19	10 3/4	600			552	7	2 1/2	600			551	14	5 3/4
700			645	3	2 1/2	700			644	8	4 3/4	700			643	13	6 3/4
800			737	6	6 1/2	800			736	9	6 1/4	800			735	12	7 1/2
900			829	9	10 1/4	900			828	10	9 1/2	900			827	11	8 1/2
1000			921	13	2	1000			920	11	11 1/2	1000			919	10	9 1/2

Exchange from Ireland.

at 8 7/8 per Ct.						at 9 per Ct.						at 9 1/8 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1				11		1				11		1				11
	2			1	10		2			1	10		2			1	10
	3			2	9		3			2	9		3			2	9
	4			3	8		4			3	8		4			3	8
	5			4	7		5			4	7		5			4	7
	6			5	6		6			5	6		6			5	6
	7			6	5 1/8		7			6	5 1/8		7			6	5
	8			7	4 1/8		8			7	4 1/8		8			7	4
	9			8	3 1/8		9			8	3 1/8		9			8	3
	10			9	2 1/8		10			9	2 3/8		10			9	2
1				10	1 1/8	1				10	1 1/8	1				10	3 7/8
2			1	11	8 7/8	2			1	11	8 3/8	2			1	11	7 7/8
3			2	12	7 5/8	3			2	12	7 1/2	3			2	12	11 3/4
4			3	13	6 3/8	4			3	13	6 5/8	4			3	13	3 3/4
5			4	14	5 1/8	5			4	14	5 3/4	5			4	14	7 5/8
6			5	15	3 7/8	6			5	15	4 7/8	6			5	15	11 5/8
7			6	16	2 5/8	7			6	16	3 7/8	7			6	16	3 1/2
8			7	17	1 3/8	8			7	17	2 7/8	8			7	17	7 1/2
9			8	18	1/8	9			8	18	1 7/8	9			8	18	11 3/8
10			9	18	10 7/8	10			9	18	10 7/8	10			9	18	3 1/4
20			18	17	9 3/4	20			18	17	9 3/4	20			18	17	6 5/8
30			27	16	8 5/8	30			27	16	8 5/8	30			27	16	9 7/8
40			36	15	7 1/2	40			36	15	7 1/2	40			36	15	1 1/4
50			45	14	6 3/8	50			45	14	6 3/8	50			45	14	4 1/2
60			54	13	5 1/4	60			54	13	5 1/4	60			54	13	7 7/8
70			64	12	4 1/8	70			64	12	4 1/8	70			64	12	11 1/8
80			73	11	3	80			73	11	3	80			73	11	2 1/2
90			82	10	1 7/8	90			82	10	1 7/8	90			82	10	5 1/4
100			91	9	8 3/4	100			91	9	8 3/4	100			91	9	9 1/8
200			183	19	5 1/2	200			183	19	5 1/2	200			183	19	6 1/4
300			275	8	2 1/4	300			275	8	2 1/4	300			274	18	3 1/4
400			366	17	11	400			366	17	11	400			366	17	11 1/2
500			458	6	7 3/4	500			458	6	7 3/4	500			458	6	9 1/2
600			549	16	4 1/2	600			549	16	4 1/2	600			549	16	6 1/2
700			641	5	1 1/4	700			641	5	1 1/4	700			641	5	3 3/4
800			733	14	10	800			733	14	10	800			733	14	1
900			824	3	6 3/4	900			824	3	6 3/4	900			824	3	10
1000			916	12	3 1/2	1000			916	12	3 1/2	1000			916	12	7 1/4

Exchange from Ireland.

at 9¼ per Ct.						at 9⅓ per Ct.						at 9½ per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1	2			11		1	2			11		1	2			11
	2	3		1	10		2	3		1	10		2	3		1	10
	3	4		2	9		3	4		2	8		3	4		2	9
	4	5		3	7		4	5		3	7		4	5		3	7
	5	6		4	6		5	6		4	6		5	6		4	6
	6	7		5	5		6	7		5	5		6	7		5	5
	7	8		6	4		7	8		6	3		7	8		6	4
	8	9		7	3		8	9		7	2		8	9		7	3
	9	10		8	2		9	10		8	1		9	10		8	2
	10	11		9	1		10	11		9	1		10	11		9	1
1	1	0		10	0	1	1	0		10	0	1	1	0		10	0
2	2	1	1	10	11	2	2	1	1	9	11	2	2	1	1	9	11
3	3	2	2	9	10	3	3	2	2	8	10	3	3	2	2	8	10
4	4	3	3	8	9	4	4	3	3	7	9	4	4	3	3	7	9
5	5	4	4	7	8	5	5	4	4	6	8	5	5	4	4	6	8
6	6	5	5	6	7	6	6	5	5	5	7	6	6	5	5	5	7
7	7	6	6	5	6	7	7	6	6	4	6	7	7	6	6	4	6
8	8	7	7	4	5	8	8	7	7	3	5	8	8	7	7	3	5
9	9	8	8	3	4	9	9	8	8	2	4	9	9	8	8	2	4
10	10	9	9	2	3	10	10	9	9	1	3	10	10	9	9	1	3
20	18	7	18	4	6	20	18	7	18	3	6	20	18	7	18	3	6
30	27	11	27	7	9	30	27	11	27	5	9	30	27	11	27	5	9
40	36	14	36	9	11	40	36	14	36	7	11	40	36	14	36	7	11
50	45	18	45	12	2	50	45	18	45	9	2	50	45	18	45	9	2
60	54	1	54	14	4	60	54	1	54	11	4	60	54	1	54	11	4
70	64	5	64	17	6	70	64	5	64	13	6	70	64	5	64	13	6
80	73	8	73	19	8	80	73	8	73	15	8	80	73	8	73	15	8
90	82	12	82	22	10	90	82	12	82	17	10	90	82	12	82	17	10
100	91	15	92	0	0	100	91	15	91	19	0	100	91	15	91	19	0
200	183	11	184	0	0	200	183	11	183	18	0	200	183	11	183	18	0
300	275	7	276	0	0	300	275	7	275	17	0	300	275	7	275	17	0
400	367	3	368	0	0	400	367	3	367	16	0	400	367	3	367	16	0
500	458	18	460	0	0	500	458	18	458	15	0	500	458	18	458	15	0
600	550	14	552	0	0	600	550	14	550	14	0	600	550	14	550	14	0
700	642	10	644	0	0	700	642	10	642	13	0	700	642	10	642	13	0
800	734	6	736	0	0	800	734	6	734	12	0	800	734	6	734	12	0
900	825	22	828	0	0	900	825	22	826	11	0	900	825	22	826	11	0
1000	917	18	920	0	0	1000	917	18	918	10	0	1000	917	18	918	10	0

Exchange from Ireland.

at 9 5/8 per Ct.						at 9 3/4 per Ct.						at 9 7/8 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1			1	11		1			1	10 7/8		1			1	10 7/8
	2			2	9 7/8		2			2	9 7/8		2			2	9 7/8
	3			3	8 3/4		3			3	8 3/4		3			3	8 3/4
	4			4	7 5/8		4			4	7 5/8		4			4	7 5/8
	5			5	6 1/2		5			5	6 1/2		5			5	6 1/2
	6			6	5 3/8		6			6	5 3/8		6			6	5 3/8
	7			7	4 1/4		7			7	4 1/4		7			7	4 1/4
	8			8	3 1/8		8			8	3 1/8		8			8	3 1/8
	9			9	2		9			9	2		9			9	2
	10			10	1 7/8		10			10	1 7/8		10			10	1 7/8
1			1	18	1 3/4	1			1	18	1 3/4	1			1	18	1 3/4
2			2	16	3 5/8	2			2	16	3 5/8	2			2	16	3 5/8
3			3	14	5 1/2	3			3	14	5 1/2	3			3	14	5 1/2
4			4	12	7 3/8	4			4	12	7 3/8	4			4	12	7 3/8
5			5	11	9 1/4	5			5	11	9 1/4	5			5	11	9 1/4
6			6	9	11 1/8	6			6	9	11 1/8	6			6	9	11 1/8
7			7	8	1	7			7	8	1	7			7	8	1
8			8	6	2 7/8	8			8	6	2 7/8	8			8	6	2 7/8
9			9	4	4 3/4	9			9	4	4 3/4	9			9	4	4 3/4
10			10	2	6 5/8	10			10	2	6 5/8	10			10	2	6 5/8
20			20	5	1 1/4	20			20	5	1 1/4	20			20	5	1 1/4
30			30	7	7 7/8	30			30	7	7 7/8	30			30	7	7 7/8
40			40	10	2 1/2	40			40	10	2 1/2	40			40	10	2 1/2
50			50	12	9 1/8	50			50	12	9 1/8	50			50	12	9 1/8
60			60	15	3 3/4	60			60	15	3 3/4	60			60	15	3 3/4
70			70	17	8 5/8	70			70	17	8 5/8	70			70	17	8 5/8
80			80	19	1 1/2	80			80	19	1 1/2	80			80	19	1 1/2
90			90	1	6 3/8	90			90	1	6 3/8	90			90	1	6 3/8
100			100	3	11 1/4	100			100	3	11 1/4	100			100	3	11 1/4
200			200	7	10 1/2	200			200	7	10 1/2	200			200	7	10 1/2
300			300	11	9 3/4	300			300	11	9 3/4	300			300	11	9 3/4
400			400	15	9	400			400	15	9	400			400	15	9
500			500	19	8 1/4	500			500	19	8 1/4	500			500	19	8 1/4
600			600	23	7 1/2	600			600	23	7 1/2	600			600	23	7 1/2
700			700	27	6 3/4	700			700	27	6 3/4	700			700	27	6 3/4
800			800	31	6	800			800	31	6	800			800	31	6
900			900	35	5 1/4	900			900	35	5 1/4	900			900	35	5 1/4
1000			1000	39	4 1/2	1000			1000	39	4 1/2	1000			1000	39	4 1/2

Exchange for Ireland.

at 10 per Ct.						at 10 ⅛ per Ct.						at 10 ¼ per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1				10 7/8		1				10 7/8		1				10 7/8
	2			1	9 7/8		2			1	9 7/8		2			1	9 3/4
	3			2	8 3/4		3			2	8 3/4		3			2	8 5/8
	4			3	7 5/8		4			3	7 5/8		4			3	7 1/2
	5			4	6 1/2		5			4	6 1/2		5			4	6 3/8
	6			5	5 1/2		6			5	5 3/8		6			5	5 1/4
	7			6	4 3/8		7			6	4 1/4		7			6	4 1/4
	8			7	3 1/4		8			7	3 1/8		8			7	3 1/8
	9			8	2 1/8		9			8	2 1/8		9			8	2
	10			9	1 1/8		10			9	1 1/8		10			9	1 7/8
1				18	2 1/8	1				18	2 1/8					18	1 5/8
2			1	16	4 3/8	2			1	16	4 3/8	1			1	16	3 3/8
3			2	14	6 1/2	3			2	14	6 3/4	2	14		2	14	5
4			3	12	8 3/4	4			3	12	9 1/4	3	12		3	12	6 3/4
5			4	10	10 7/8	5			4	10	11 5/8	4	10		4	10	8 3/8
6			5	9	1 1/8	6			5	8	1 1/4	5	8		5	8	10 1/8
7			6	7	3 1/4	7			6	7	3 1/2	6	6		6	6	11 3/4
8			7	5	5 1/4	8			7	5	5 3/8	7	5		7	5	1 1/2
9			8	3	7 5/8	9			8	3	7 3/8	8	3		8	3	3 1/8
10			9	1	9 7/8	10			9	1	9 3/8	9	1		9	1	4 7/8
20			18	3	7 5/8	20			18	2	7 5/8	18	2		18	2	9 3/4
30			27	5	5 1/2	30			27	4	5 1/2	27	4		27	4	2 5/8
40			36	7	3 1/4	40			36	6	3 1/4	36	5		36	5	7 1/2
50			45	9	1 1/8	50			45	8	1	45	7		45	7	3 3/8
60			54	10	10 7/8	60			54	9	10 7/8	54	8		54	8	1/4
70			63	12	8 3/4	70			63	11	8 3/4	63	9		63	9	10 1/8
80			72	14	6 1/2	80			72	12	10 3/4	72	11		72	11	3
90			81	16	4 3/8	90			81	14	6	81	12		81	12	7 1/8
100			90	18	2 1/8	100			90	16	1 3/8	90	14		90	14	1/4
200			181	16	4 1/4	200			181	12	2 3/4	181	8		181	8	1 1/4
300			272	14	6 1/2	300			272	8	4	272	2		272	2	2
400			363	12	8 1/2	400			363	4	5 1/2	362	16		362	16	2 1/4
500			454	10	10 3/4	500			454		7	453	10		453	10	3 1/4
600			545	9	1	600			544	16	8 1/4	545	4		545	4	4
700			636	7	3 1/4	700			635	12	9 3/4	634	18		634	18	4 1/4
800			727	5	5 1/4	800			726	8	11 1/4	725	12		725	12	5 1/2
900			818	3	7 1/2	900			817	5	1/2	816	6		816	6	6 1/4
1000			909	1	9 3/4	1000			908	1	2	907			907		7

Exchange from Ireland.

at 10 1/8 per Ct.						at 10 1/4 per Ct.						at 10 3/8 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1	1				10 7/8		1				10 3/4		1				10 5/8
	2			1	9 3/4		2			1	9 1/2		2			1	9 1/4
	3			2	8 5/8		3			2	8 1/4		3			2	8
	4			3	7 1/2		4			3	7		4			3	6 3/4
	5			4	6 3/8		5			4	5 3/4		5			4	5 1/2
	6			5	5 1/4		6			5	4 1/2		6			5	4 1/4
	7			6	4 1/8		7			6	3 1/4		7			6	3
	8			7	3		8			7	2		8			7	1 3/4
	9			8	1 7/8		9			8	1		9			8	1/2
	10			9	1/4		10			9			10			9	
1				18	1 1/2	1				18	1	1				18	
2			1	16	2 7/8	2			1	16	2	2			1	16	1 3/4
3			2	14	4 1/4	3			2	14	3	3			2	14	3 1/2
4			3	12	5 5/8	4			3	12	4	4			3	12	5 1/4
5			4	10	7	5			4	10	5	5			4	10	6 3/4
6			5	8	8 3/8	6			5	8	6	6			5	8	8 1/4
7			6	6	9 3/4	7			6	6	7	7			6	6	9 3/4
8			7	4	11 1/8	8			7	4	8	8			7	4	11 1/4
9			8	3	1/2	9			8	2	9	9			8	2	1
10			9	1	1 7/8	10			9	1	10	10			9		2 3/4
20			18	2	3 3/4	20			18	2	1	20			18	1	5 1/2
30			27	3	5 5/8	30			27	3	2	30			27	2	8 1/4
40			36	4	7 1/2	40			36	4	3	40			36	3	11
50			45	5	9 3/8	50			45	5	4	50			45	4	1 3/4
60			54	7	1 1/4	60			54	6	5	60			54	5	4 1/2
70			63	8	3 1/8	70			63	7	6	70			63	6	7 1/4
80			72	9	5	80			72	8	7	80			72	7	10
90			81	10	6 7/8	90			81	9	8	90			81	8	1 3/4
100			90	12	8 3/4	100			90	11	9	100			90	9	4 1/2
300			181	4	2 1/2	200			180	19	10	200			180	15	9
400			271	16	4 1/4	300			271	9	10	300			271	3	8 1/2
500			362	8	6	400			361	19	9	400			361	11	7 1/2
600			453		7 3/4	500			452	9	9	500			451	19	6 1/2
700			543	12	9 1/2	600			542	19	8	600			542	7	5 1/4
800			634	4	11 1/4	700			633	9	8	700			632	15	4 1/4
900			724	16	1	800			723	19	7 1/2	800			723	3	3 1/4
1000			815	8	2 3/4	900			814	9	7	900			813	11	2
			906		4 1/2	1000			904	19	6 1/2	1000			903	9	1

Exchange from Ireland.

at 10 ¾ per ct.						at 10 ⅞ per Ct.						at 11 per Ct.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	1				10 7/8		1				10 7/8		1				10 3/4
	2			1	9 5/8		2			1	9 5/8		2			1	9 5/8
1	3			2	8 1/2	1	3			2	8 1/2		3			2	8 3/8
	4			3	7 3/8		4			3	7 1/4		4			3	7 1/4
	5			4	6 1/8		5			4	6 1/8		5			4	6
	6			5	5 7/8		6			5	4 7/8		6			4	4 7/8
	7			6	3 5/8		7			6	3 5/8		7			5	3 5/8
	8			7	2 1/2		8			7	2 1/2		8			6	2 1/2
	9			8	1 3/8		9			8	1 3/8		9			7	1 1/4
	10			9	3/4		10			9	3/4		10			8	3/4
1				18	1 1/2	1				18	1 1/2					9	1/2
2			1	16	3	2			1	16	3	1				10	1 1/4
3			2	14	4 1/2	3			2	14	4 1/2	2			1	11	1 3/4
4			3	12	6	4			3	12	6	3			2	12	2 1/4
5			4	10	7 1/2	5			4	10	7 1/2	4			3	13	2 3/4
6			5	8	9	6			5	8	9	5			4	14	3 1/4
7			6	6	10 1/2	7			6	6	10 1/2	6			5	15	3 3/4
8			7	4	12	8			7	4	12	7			6	16	4 1/4
9			8	2	1 1/2	9			8	2	1 1/2	8			7	17	4 3/4
10			9		3	10			9		3	9			8	18	5 1/4
20			18	1	6	20			18	1	6	18			17	16	10 1/2
30			27	1	9	30			27	1	9	27	1		26	14	3
40			36	2	1	40			36	2	1	36	2		35	12	7 1/2
50			45	2	4 1/2	50			45	2	4 1/2	45	3		44	11	0
60			54	3	7 1/2	60			54	3	7 1/2	54	3		53	9	4 1/2
70			63	4	10 1/2	70			63	4	10 1/2	63	4		62	7	9
80			72	5	1 1/2	80			72	5	1 1/2	72	5		71	6	1 1/2
90			81	5	4 1/2	90			81	5	4 1/2	81	6		80	4	6
100			90	6	7 1/2	100			90	6	7 1/2	90	7		89	3	10 1/2
200			180	13	3	200			180	13	3	180	14		178	7	9
300			270	19	10 1/2	300			270	19	10 1/2	270	1	1	267	11	7 1/2
400			361	6	6	400			360	6	6	360	8	1	356	15	6
500			451	12	9	500			450	13	1 1/2	450	15	1	446	18	4 1/2
600			541	19	1	600			541	19	9	540	2	2	536	2	3
700			632	5	4 1/2	700			631	6	4 1/2	630	9	2	625	6	1 1/2
800			722	12	7 1/2	800			721	12	12	720	16	3	714	10	0
900			812	19	10 1/2	900			811	19	7 1/2	810	3	4	803	13	10 1/2
1000			902	18	8 1/4	1000			901	18	3 1/4	900	10	4	892	17	9

TABLE VI.

Shewing what ENGLAND Loſes or Gains per Cent. by HOLLAND, at the following Courſes of Exchange.

Price per £. ſterl.	England loſes, &c. per Ct.	Price per £. ſterl.	England loſes, &c. per Ct.	Price per £. ſterl.	England loſes, &c. per Ct.	Price per £. ſterl.	England loſes, &c. per Ct.
s. d.	l. s.	s. d.	l. s.	l. d.	l. s.	s. d.	l. s.
28	32 6	31 11	16	34	8 18	36 1	2 14
20	27 14	32	15 14	34 1	8 12	36 2	2 8
30	23 10	32 1	15 8	34 2	8 8	36 3	2 4
30 1	23 4	32 2	15 2	34 3	8 2	36 4	2
30 2	22 16	32 3	14 16	34 4	7 18	36 5	1 14
30 3	22 10	32 4	14 10	34 5	7 12	36 6	1 10
30 4	22 4	32 5	14 4	34 6	7 6	36 7	1 6
30 5	21 16	32 6	13 18	34 7	7 2	36 8	1
30 6	21 10	32 7	13 14	34 8	6 18	46 9	16
30 7	21 4	32 8	13 8	34 9	6 12	36 10	12
30 8	20 16	32 9	13 2	34 10	6 6	36 11	6
30 9	20 10	32 10	12 16	34 11	6 2	37	2
30 10	20 4	32 11	12 10	35	5 16	37 $\frac{1}{17}$	p. Gains.
30 11	19 16	53	12 4	35 1	5 12	37 1	p. Ct. 2
31	19 10	33 1	11 18	35 2	5 6	37 2	6
31 1	19 4	33 2	11 12	35 3	5 2	37 3	12
31 2	18 18	33 3	11 8	35 4	4 16	37 4	16
31 3	18 12	33 4	11 2	35 5	4 12	37 5	1
31 4	18 4	33 5	10 16	35 6	4 6	37 6	1 4
31 5	17 18	33 6	10 10	35 7	4 2	37 7	1 10
31 6	17 12	33 7	10 6	35 8	3 18	37 8	1 14
31 7	17 6	33 8	10	35 9	3 12	37 9	1 18
31 8	17	33 9	9 14	35 10	3 8	37 10	2 2
31 9	16 14	33 10	9 8	35 11	3 2	37 11	2 8
31 10	16 6	33 11	9 4	36	2 18	38	2 12

The Same Explained.

Supppoſe the Price of Exchange between London and Amſterdam ſhould be at 33s. 5d. the Table ſhews, at that Price, England is a Loſer by about 10 l. 16 s. per Cent. becuſe if the Exchange were to be always made at a certain Price or Value, for Value, according to the above Par, *Holland* ſhould always give to *England* 37 s. $\frac{1}{17}$ for the £. ſterling; but inſtead of their giving 37 s. $\frac{1}{17}$ they give but 33 s. 5 d. for the £. ſterling, according to the above Suppoſition; and therefore *England* Loſes about 10 l. 16 s. per Cent.

A further

A further Uſe of the foregoing TABLE.

London remits to *Amſterdam* a Parcel of Money at 35 s. 4 d. with Intent to take the Opportunity of the Courſe to draw in the ſaid Sum back again: in about one Month after the above Remittance was made, the Courſe between *London* and *Amſterdam* is at 34 s. 3 d. *London* accordingly takes the Opportunity of the laſt Courſe to draw upon *Amſterdam* for the Parcel remitted thither; *Query* is, How much per Cent. does *London* make by this Negociation.

To anſwer ſuch *Queries*: Put down the Drawing Price firſt, and the Sum *England* loſes per Cent. at that Price. And underneath put down the Price remitted at, and the Loſs per Cent. Subtract one from the other, the Difference per Cent. will be the Anſwer.

	s.	d.		l.	s.
The Drawing Price	34	3	per Cent.	8	2s
The Remitting Price	35	4	per Cent.	4	16
			Remains £.	3	6 per Cent.

The Difference per Cent. is the Anſwer.

So that *London* does get by the above Negociation about 3 l. 6 s. per Cent. the Charges included; that *is to ſay*, the Perſon who made the above Negociation would be Gainer of about 3 l. 6 s. per Cent. including Charges. And the like is to be underſtood at all Times.

But ſuppoſe the ſaid Drawing and Remitting were made from *Ireland*, to know how much *Iriſh* Money the Perſon ſo Drawing would Gain per Cent.

By *the Rule of Three.*

As 100 l. Engliſh is to 108$\frac{1}{3}$ Iriſh, ſo is 3 l. 6 s. Engliſh to 3 l. 11 s. 6 d. Iriſh.

Thus.

As 100 l. : l. 108$\frac{1}{3}$: 3 l. 6 s. : 3 l. 11 s. 6 d.

And ſo of any other.

More Examples.

	s.	d.		l.	s.	
If a Merchant of *London* draws at	32	2	from	8	8	per Cent.
And remits at	34	11	take	6	2	per Cent.
			He gains	2	6	per Cent.

But if he had remitted at 34 s. 2 d. and had drawn the ſame Sum in again at 34 s. 11 d. he would have loſt 2 l. 6 s. per Cent. or thereabouts.

TABLE VII.

A TABLE ſhewing into how many ſhillings a Pound Weight of Silver hath at ſeveral Times been coined, from Mr. Lowndes and Biſhop Fleetwood, being very uſeful to Readers of the Hiſtory of England.

Years.	Fineneſs. oz.	dwts.	Shillings.	Pence.
28 E. I.	11	2	20	3
20 E. III.	11	2	22	6
27 E. III.	11	2	25	
9 H. V.	11	2	30	
1 H. VI.	11	2	37	6
4 H. VI.	11	2	30	
24 H. VI.	11	2	30	
49 (39) H. VI.	11	2	37	6
5, 8, 11, 16, 24 E. IV. 1 R. III. 9 H. VII.	11	2	37	6
1 H. VIII.	11	2	45	
34 H. VIII.	10	0	48	
36 H. VIII.	6	0	48	
37 H. VIII.	4	0	48	
1 E. VI.	4	0	48	
3 E. VI.	6	0	72	
5 E. VI.	3	0	72	
6 E. VI.	11	1	60	
2 Mary	11	0	60	
2 Eliz.	11	2	60	
19 Eliz.	11	2	60	
43 Eliz.	11	2	62	

Which Standard has continued ever ſince.

FINIS.

ERRATA.

W. B. No. A. 4th article, for 482 yds r. 489 yds.---6th article, for 4s. 6d. per ct. r. 46s. per ct.---Journal, No. A. 3d article, for bought and received of him, r. bought and received of them.---4th article, fol. 6, for brggs r. baggs---firſt article, fol. 7. the word at ſhould not be after bills receivable.---5th art. for 833l. r. 800l.---Ledger No. A. fol. 8, art. 5, Cr. ſide, for Redwood remaining unſold, r. Balance remaining unſold.---W. B. No. B. fol. 4, art. 5, for 22l. 8s. 8d. r. 22l. 18s. 8d.---Journal, No. B, fol. 7, art. 3, for one and an half Livres, r. one and an half Livre.---Fol. 24, art. 3, in the £. column, for 180, r. 108---Fol. 29, art. 5, for 279l. 13s. 4d. r. 279l. 3s. 4d.---Fol. 19, before the Appendix, for 337l. 4s. 3d. after the Crs. r. 337l. 2s. 6d.---In the Policy of Aſſurance, for For and Twenty Hours, r. Four and Twenty Hours.